## SANGAMON COUNTY, ILLINOIS Springfield, Illinois

BASIC FINANCIAL STATEMENTS November 30, 2003

# SANGAMON COUNTY, ILLINOIS

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#### **Independent Auditor's Report**

The Honorable Chairman and Members of the County Board Sangamon County, Illinois Springfield, Illinois

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Sangamon County, Illinois (County), as of and for the year ended November 30, 2003, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Sangamon County, Illinois' management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Sangamon County, Illinois as of November 30, 2003, and the respective changes in financial position and cash flows, where applicable, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 1 to the financial statements, Sangamon County, Illinois adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments; GASB Statement No. 37, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments: Omnibus; and GASB Statement No. 38, Certain Financial Statement Disclosures, effective December 1, 2002.

In accordance with Government Auditing Standards, we have also issued our report dated May 27, 2004 on our consideration of Sangamon County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.



The Illinois Municipal Retirement Fund Schedule of Funding Progress and budgetary comparison information on pages 37 through 41 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it. Sangamon County, Illinois has not presented the management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Sangamon County, Illinois' basic financial statements. The combining and individual nonmajor fund financial statements and schedule of appropriations listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Springfield, Illinois May 27, 2004

Clifton Genderson LLP

#### SANGAMON COUNTY, ILLINOIS STATEMENT OF NET ASSETS November 30, 2003

	Primary <u>Government</u> Governmental <u>Activities</u>	Component Units
ASSETS		
Cash and cash equivalents	\$ 22,933,687	\$3,914,936
Restricted cash	21,591	-
Investments	4,151,390	2,500,000
Receivables, net:		, ,
Governmental agencies	2,029,998	297,403
Property taxes	21,926,249	, <u>-</u>
Accrued interest	35,123	15,433
Other	3,697,995	118,123
Notes receivable, net	240,953	
Due from component unit	14,383	_
Inventories	669,667	-
Prepaid contracts	271,723	63,154
Capital assets, net	78,142,370	90,886
Total assets	134,135,129	6,999,935
LIABILITIES		
Accounts payable	3,013,438	218,114
Self-insurance payable	624,275	· -
Other liabilities	-	38,616
Due to primary government	-	14,383
Accrued interest	103,870	, 
Deferred property tax revenue	21,926,249	-
Deferred revenue	273,038	<del>-</del>
Refundable grant advance	<del>-</del>	229,235
Long-term liabilities:		
Due within one year	6,046,678	-
Due in more than one year	11,626,903	
Total liabilities	43,614,451	500,348
NET ASSETS		
Investment in capital assets, net of related debt	62,610,320	90,886
Unrestricted	27,910,358	6,408,701
TOTAL NET ASSETS	\$ 90,520,678	\$ 6,499,587

These basic financial statements should be read only in connection with the accompanying summary of significant accounting policies and notes to basic financial statements.

## SANGAMON COUNTY, ILLINOIS STATEMENT OF ACTIVITIES For the Year Ended November 30, 2003

				Net (Expense) Revenue and Changes in Net Assets	
Activitics	E	Fees, Fines, and Charges	Revenues Operating Grants and	Primary Government Governmental	Component
<u>Activities</u>	<b>Expenses</b>	for Services	Contributions	<u>Activities</u>	<u>Units</u>
GOVERNMENTAL General government Public safety Judicial Highways and roads Health and welfare Interest and fiscal charges	\$12,491,561 15,508,847 13,305,280 8,984,525 7,888,113 1,446,365	\$ 2,143,360 2,800,523 2,295,013 1,415,427 1,455,867	\$ 1,972,253 2,576,175 2,111,162 1,168,117 1,339,239	\$ (8,375,948) (10,132,149) (8,899,105) (6,400,981) (5,093,007) (1,446,365)	
Total governmental activities	_59,624,691	10,110,190	9,166,946	(40,347,555)	
TOTAL PRIMARY GOVERNMENT	\$59,624,691	\$10,110,190	\$ 9,166,946	(40,347,555)	
COMPONENT UNITS ETSB Regional Planning Commission Land of Lincoln Consortium	\$ 1,461,091 651,219 1,933,321	\$ 1,935,091 172,852	\$ - 304,377 2,524,138		\$ 474,000 (173,990) 590,817
TOTAL COMPONENT UNITS	\$ 4,045,631	\$ 2,107,943	\$ 2,828,515		890,827
	General revenue Taxes:	es:			
	Property taxes Sales and replacement taxes Licenses and permits Other taxes Earnings on investments Miscellaneous Transfers		22,672,585 8,468,612 5,129,843 6,112,216 982,825 109,170 524,927	- - - 90,082 17,492 (524,927)	
		general revenue d transfers	es	44,000,178	(417,353)
	CHANGE IN	NET ASSETS		3,652,623	473,474
	NET ASSETS OF YEAR	- BEGINNING		86,868,055	6,026,113
	NET ASSETS	- END OF YEA	<b>A</b> R	\$90,520,678	\$6,499,587

These basic financial statements should be read only in connection with the accompanying summary of significant accounting policies and notes to basic financial statements.

## SANGAMON COUNTY, ILLINOIS BALANCE SHEET - GOVERNMENTAL FUNDS November 30, 2003

	General Fund
ASSETS	Lunu
Cash and cash equivalents	\$ 2,536,199
Cash - restricted	-
Investments	4,076,390
Receivables, net: Property taxes	7 702 445
Accrued interest	7,783,445
Governmental agencies	22,741 473,861
Other	3,288,657
Prepaid contracts	271,723
Due from other funds	1,853,463
Due from component units	9,174
Notes receivable, net of allowance	-
Inventory	45,226
TOTAL ASSETS	\$ 20,360,879
LIABILITIES AND FUND BALANCE	
LIABILITIES	
Accounts payable	\$ 574,847
Self-insurance payable  Due to other funds	624,275
Deferred property taxes	363,280 7,783,445
Deferred revenue	7,703,443
Total liabilities	9,345,847
FUND BALANCE	
Reserved for:	251 522
Prepaids Inventories	271,723
Self-funded health insurance	45,226 2,204,505
Liability claims	2,318,894
Projects	2,510,051
Unreserved	6,174,684
Unreserved reported in nonmajor special revenue funds	
Total fund balance	11,015,032
TOTAL LIABILITIES AND FUND BALANCE	\$ 20,360,879

County Health <u>Fund</u>	County Complex <u>Fund</u>	County Motor Fuel <u>Tax Fund</u>	Other Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
\$ -	\$ 2,717,736	\$ 8,709,314	\$ 8,970,438	\$ 22,933,687
-	-	•	21,591	21,591
-	-	-	75,000	4,151,390
1,417,011	5,521,029	-	7,204,764	21,926,249
-	<del>-</del>	10,036	2,346	35,123
449,793	-	273,584	832,760	2,029,998
62,573	-	-	26,770	3,378,000
226 226	-	-	240.740	271,723
226,226	-	-	348,740	2,428,429
_	<del>-</del>	•	5,209	14,383
_	_	<u>-</u>	240,953 624,441	240,953
			024,441	669,667
\$ 2,155,603	\$ 8,238,765	\$ 8,992,934	\$ 18,353,012	\$ 58,101,193
				<u> </u>
\$ 87,126	\$ 1,845,000	\$ -	\$ 506,465	\$ 3,013,438
-	-	-	· -	624,275
418,868		-	1,326,286	2,108,434
1,417,011	5,521,029	-	7,204,764	21,926,249
9,201	-	-	263,837	273,038
1,932,206	7,366,029		9,301,352	27,945,434
-	-	-	-	271,723
-	-	-	624,441	669,667
-	-	-	-	2,204,505
-	-	1 220 561	40% 46%	2,318,894
223,397	872,736	1,330,561	405,467	1,736,028
443,391 -	0/2,/30	7,662,373	8,021,752	14,933,190
223,397	872,736	8,992,934		8,021,752
	012,130	0,992,934	9,051,660	30,155,759
\$ 2,155,603	\$ 8,238,765	\$ 8,992,934	\$ 18,353,012	\$ 58,101,193

These basic financial statements should be read only in connection with the accompanying summary of significant accounting policies and notes to basic financial statements.

#### SANGAMON COUNTY, ILLINOIS RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET ASSETS November 30, 2003

Total fund balance for governmenta	l funds	(Exhibit 3)
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\$ 30,155,759

Total net assets reported for governmental activities in the statement of net assets is different because:

Capital assets used in government activities are not financial resources and therefore are not reported in the funds.

These assets consist of:

Land	\$ 1,473,539
Land improvements	175,681
Buildings, net	38,908,220
Building improvements, net	33,316
Vehicles, net	1,073,067
Maintenance equipment, net	976,959
Infrastructure, net	33,892,955
Office equipment, net	949,346
Computer equipment, net	251,989
Other equipment, net	395,478
Software, net	11,820

78,142,370

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the statement of net assets. Balances at November 30, 2003 are:

Accrued interest on bonds	(103,870)
Bonds payable	(14,347,041)
Notes payable	(1,185,009)
Compensated absences	(2,141,531)

Total net assets of governmental activities (Exhibit 1)

Total long-term liabilities

\$ 90,520,678

(17,673,581)

## SANGAMON COUNTY, ILLINOIS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS Year Ended November 30, 2003

REVENUES	General <u>Fund</u>
Property taxes	\$ 7,969,165
Licenses and permits	321,363
Fees, fines, and forfeitures	8,853,100
Sales and replacement taxes	8,468,612
Other taxes	2,430,844
Intergovernmental	1,309,905
Intergovernmental - federal	469,410
Interest revenue	808,022
Self-funded health insurance	1,257,090
Miscellaneous revenue	109,170
Total revenues	31,996,681
EXPENDITURES	
Current:	
General government	13,598,608
Public safety	11,753,580
Highways and roads	_
Judicial	8,190,157
Health and welfare	401,601
Capital outlay	300,014
Debt service:	
Principal	2,370,598
Interest	323,768
Total expenditures	36,938,326
Excess (deficiency) of revenues over expenditures	
before other financing sources (uses)	(4,941,645)
	(1,5 12,0 10)
OTHER FINANCING SOURCES (USES)	
Operating transfer in	7,673,559
Transfer from component unit	178,999
Operating transfer out	(3,743,359)
Transfer to component unit	(248,300)
Other	
Total other financing sources (uses)	3,860,899
Excess (deficiency) of revenues over expenditures	
and other financing sources (uses)	(1,080,746)
	(1,000,710)
FUND BALANCE, BEGINNING OF YEAR	_12,095,778
FUND BALANCE, END OF YEAR	\$ 11,015,032

County Health <u>Fund</u>	County Complex <u>Fund</u>	County Motor Fuel <u>Tax Fund</u>	Other Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
\$ 989,369	\$ 5,423,912	\$ -	\$ 8,290,139	\$ 22,672,585
669,602	_	-	4,138,878	5,129,843
-	-	-	-	8,853,100
-	-	2 (01 272	-	8,468,612
744,370	-	3,681,372	1 022 066	6,112,216
987,612	_	-	1,932,866 3,722,783	3,987,141
-	_	133,921	40,882	5,179,805 982,825
-	-	-	-	1,257,090
-	<u> </u>	-	-	109,170
3,390,953	5,423,912	3,815,293	18,125,548	62,752,387
-	1,845,000	-	1,045,123	16,488,731
_	-	-	1,381,583	13,135,163
-	-	3,663,325	6,925,919	10,589,244
3,561,084	-	-	3,011,294	11,201,451
28,726	-	-	3,388,621	7,351,306
20,720	-	-	963,043	1,291,783
23,786	2,590,000	_	116,429	5,100,813
26,076	983,159	-	9,492	1,342,495
3,639,672	5,418,159	3,663,325	16,841,504	66,500,986
(248,719)	5,753	151,968	1,284,044	(3,748,599)
587,581	<del>-</del>	120,198	1,588,760	9,970,098
	<del>-</del>	-	617,808	796,807
(364,621)	-	(1,155,862)	(4,706,256)	(9,970,098)
-	-	(23,580)	205.000	(271,880)
222,960		(1.050.244)	295,000	295,000
222,900		_(1,059,244)	(2,204,688)	819,927
(25,759)	5,753	(907,276)	(920,644)	(2,928,672)
249,156	866,983	9,900,210	9,972,304	33,084,431
\$ 223,397	\$ 872,736	\$ 8,992,934	\$ 9,051,660	\$ 30,155,759

These basic financial statements should be read only in connection with the accompanying summary of significant accounting policies and notes to basic financial statements.

# SANGAMON COUNTY, ILLINOIS RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES For the Year Ended November 30, 2003

Net change in fund balances - total governmental funds (Exhibit 4)

\$ (2,928,672)

The change in net assets reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays and infrastructure additions (\$6,197,726) exceeded depreciation (\$4,723,689) in the current period.

1,474,037

Bond proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net assets, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net assets.

Debt issued:

Leases payable

\$ (295,000)

Repayments:

Capital lease obligations Mortgage loan

5,077,027 23,786

Net adjustment

4,805,813

Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. This adjustment combines the net changes of two balances.

Compensated absences Accrued interest on bonds

405,315 \_(103,870)

Combined adjustment

301,445

Change in net assets of governmental activities (Exhibit 2)

\$ 3,652,623

#### SANGAMON COUNTY, ILLINOIS STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES FIDUCIARY FUNDS November 30, 2003

ASSETS	Agency <u>Funds</u>
Cash and cash equivalents Investments Receivables: Property taxes Other	\$ 7,985,996 1,446,020 208,301 5,341
Total assets	9,645,658
LIABILITIES Accounts payable Deferred property tax revenue Trust funds due others Due to other funds	1,374,424 208,301 7,742,938 319,995
Total liabilities	9,645,658
NET ASSETS	<u>\$</u>

These basic financial statements should be read only in connection with the accompanying summary of significant accounting policies and notes to basic financial statements.

Sangamon County is one of 102 counties organized in the State of Illinois. As a local governmental unit, the County is tax-exempt. The County provides a broad range of services to citizens, including but not limited to general government, public safety and corrections, transportation, and public health and welfare. Revenues are substantially generated as a result of taxes assessed and allocated to Sangamon County (examples would be property taxes, sales taxes, income taxes and motor fuel taxes) and charges for services performed for constituents of the County. Sangamon County revenues are therefore primarily dependent on the economy within its territorial boundaries. Industry within the County is primarily agriculture, manufacturing, and retail. Additionally, there are large nonprofit employers, including hospitals, state government, colleges, and other local governments within the County. The County's fiscal year ends on November 30.

A summary of the County's significant accounting policies follows.

#### **USE OF ESTIMATES**

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the basic financial statements and the reported amounts of revenues, expenses, gains, losses, and other changes in fund equity during the reporting period. Actual results could differ from these estimates.

#### PRINCIPLES USED TO DETERMINE REPORTING ENTITY

The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

The County's reporting entity includes the County's governing board and its component units for which the County is financially accountable under the definition described above. The discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the County.

### PRINCIPLES USED TO DETERMINE REPORTING ENTITY (CONTINUED)

#### **Discretely Presented Component Units**

The Springfield-Sangamon County Regional Planning Commission (the "Commission") serves as the joint planning body for the City of Springfield and the County. The Commission also works with other public and semi-public agencies throughout the area to promote orderly growth and redevelopment. The Commission has a 17 member governing board, including representatives from the Sangamon County Board, Springfield City Council, special units of government, and six appointed citizens from the City and County. The Executive Board of the Commission appoints the director of the staff. The Commission, through its professional staff, provides overall planning services related to land use, housing, recreation, transportation, economics, environment, and special projects. The agency also maintains existing base maps and a zoning map for the County. The Commission Director is also the Plats Officer for Sangamon County. Divisions of land must be reviewed by the Plats Officer to ensure compliance with the State Plat Act and local zoning and subdivision regulations. Copies of the Commission's financial statements may be obtained from the following address:

Regional Planning Commission 200 S. 9th Street, Room 212 Springfield, Illinois 62701

Although the majority of the Commission's revenue is derived from sources outside the County, the County Board, as required by statute, approves its budget and expenditures. Due to the significant amount of fiscal responsibility assumed by the County, the Commission has been determined to be a component unit of the County. All transactions of the Commission are recorded as a discretely presented component unit of the County.

The Emergency Telephone System Board (ETSB) was established by referendum to provide emergency telephone service funded by a telephone surcharge. The ETSB consists of seven members appointed by the Chairman of the Sangamon County Board with the advice and consent of the County Board. The Chairman of the Sangamon County Board shall designate a chairman of the ETSB. The members of ETSB are appointed for a term of two years. The ETSB is considered a discretely presented component unit of the County. There are no separately issued financial statements of ETSB.

The Land of Lincoln Consortium (the "Consortium"), which is a prime grantee under the Workforce Investment Act (WIA), is funded by the United States Department of Labor and the Illinois Department of Commerce and Economic Opportunity.

#### PRINCIPLES USED TO DETERMINE REPORTING ENTITY (CONTINUED)

#### **Discretely Presented Component Units (Continued)**

Under the terms of the agreement, the County serves as the administrative entity and planning agency. Each county's chief elected official serves as a representative on the Consortium Policy Board. The functions of this Board are to establish programmatic and administrative policies and procedures, approve the administrative budget, hire an administrator, and approve and modify the job training plan. The administrator has the authority to hire additional administrative staff with the input of the County coordinators.

The Consortium was established by an agreement with Cass, Christian, Logan, and Menard counties. Since the County is noted on the WIA grant agreement as the primary grantee and since the County may exercise its control over the Consortium, the Consortium has been determined to be a component unit of the County. There are no separately issued financial statements of the Consortium.

The revenues and expenditures of shared funds as described in the following paragraphs are not included in the financial statements. The assets and liabilities are included as agency funds.

#### Joint Venture

The Sangamon County Sheriff's Office has entered into a joint interagency agreement with the Illinois State Police, Springfield Federal Bureau of Investigations, the Counties of Christian and Mason, and the police departments of the Cities of Springfield, Jacksonville, Auburn, Havana, Jerome, Leland Grove, Lincoln, Pana, Rochester, and Taylorville. The agreement created the Central Illinois Enforcement Group, which is a multi-agency narcotics enforcement group. The Central Illinois Enforcement Group is funded by a federal grant from the Department of Justice, which is passed through the Illinois Criminal Justice Authority.

Under the terms of the agreement, the County is designated as the implementing agency for the grant. The unexpended grant funds to date are accounted for in an agency fund.

#### **Jointly Governed Organizations**

Illinois Compiled Statutes provide for the creation of a public building commission to acquire or construct facilities for the participating governments and to issue bonded debt to finance the acquisition or construction of the facilities. The City of Springfield organized the Springfield Public Building Commission (SPBC). The County, the Springfield Public School District, the Springfield Sanitary District, the Springfield Park District, and the Springfield Airport Authority joined the City in the forming of the Commission. None of the participating governments have unilateral control over the financial or operating policies of the SPBC. The participants do not have an on-going financial responsibility to the SPBC; some of the participating governments have a financial responsibility, in the form of lease payments, to the SPBC. After the leases expire, the participant is not required to subsidize SPBC operations or otherwise make payments to the SPBC.

#### PRINCIPLES USED TO DETERMINE REPORTING ENTITY (CONTINUED)

#### Jointly Governed Organizations (Continued)

Pursuant to Article VII, Section 10 of the 1970 Constitution of the State of Illinois, the Sangamon County Central Dispatch System (SCCDS) is a public agency established jointly by the County of Sangamon and the City of Springfield for the purpose of providing the equipment, services, and other items necessary and appropriate for the establishment, operation, and maintenance of a joint dispatch system to provide such services on a contract basis to other governmental units within Sangamon County and to provide a forum for discussion, study, development, and implementation of recommendations regarding public safety communications within Sangamon County and the City of Springfield. None of the participants have unilateral control over the financial or operating policies of the SCCDS. Each participating agency is responsible at the beginning of each quarter for its share of SCCDS employee costs.

#### GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from its legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

# MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following major governmental funds:

The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The County Health Fund accounts for the resources of the County Health Department. The basic purpose of the Department is the protection and improvement of the public health in the County.

The County Complex Fund accounts for the County's obligations to the Public Building Commission.

The County Motor Fuel Tax (MFT) Fund accounts for the County's stewardship of the assets held in trust for the benefit of the township road districts.

# MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

#### **BUDGETS AND BUDGETARY ACCOUNTING**

Formal budgetary accounting is employed as a management control for most funds of the County. Annual operating budgets are adopted each fiscal year through passage of an annual budget ordinance and amended as required for the General Funds and the Special Revenue Funds.

Budgets are prepared on the modified accrual basis of accounting.

Alternative control over spending activities of these funds is achieved through the applicable grant or allotment application process, as well as monitoring efforts of appropriate committees of the Board of Sangamon County.

The County Board is authorized to transfer budgeted amounts between line items. Unexpended appropriations lapse at the end of each fiscal year.

Supplementary budgeting appropriations were necessary during the fiscal year ended November 30, 2003.

#### **CASH AND CASH EQUIVALENTS**

The County pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash account is available to meet current operating requirements. The County has adopted a policy defining "cash equivalents" for purposes of the statement of cash flows. In accordance with this policy, cash equivalents defined by the County consist of savings accounts, demand deposit accounts, and certificates of deposit (including restricted assets) with an original maturity of three months or less when purchased.

#### RECEIVABLES AND PAYABLES

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are shown net of an allowance for uncollectibles. All receivables are considered fully collectible by management, therefore, an allowance for uncollectibles is not recorded at November 30, 2003.

#### **INVESTMENTS**

Per Chapter 30, Act 235, Section 2 of the Illinois Compiled Statutes, Sangamon County, Illinois may invest any public funds (1) in bonds, notes, certificates of indebtedness, treasury bills, or other securities issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest, or (2) in bonds, notes, debentures, or other obligations of the United States of America or its agencies, or (3) in interest-bearing savings accounts, certificates of deposit, or time deposits, or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act, or (4) in certain short-term obligations of corporations organized in the United States limited to the terms set forth in Chapter 30, Act 235, Section 2 of the Illinois Compiled Statutes, or (5) in money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to obligations described in Chapter 30, Act 235, Section 2 of the Illinois Compiled Statutes. Investments may be made only in banks insured by the Federal Deposit Insurance Corporation (FDIC), savings and loan associations insured by the Federal Savings and Loan Insurance Corporation, or credit unions chartered under the laws of this state or the laws of the United States, provided the principal office of such credit union is located within the State of Illinois and the accounts are insured.

#### **INVESTMENTS** (CONTINUED)

Investment balances, which consist of savings accounts and certificates of deposit, are stated at cost, which approximates market. Assets of the different funds are commingled for investment purposes, where permitted, and interest earnings are recognized as revenue in the County General Fund.

#### **INVENTORIES AND PREPAID ITEMS**

Inventories for all governmental funds are stated at cost determined on the first-in, first-out basis of accounting. Inventories are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

#### CAPITAL ASSETS

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental columns in the government-wide financial statements. The capitalization threshold for infrastructure is \$10,000. Capital assets, other than infrastructure, are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant, and equipment of the primary government, as well as the component unit, is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	10-60
Building improvements	10-45
Site improvements	3-50
Equipment	3-25
Infrastructure	5-40

#### **LONG-TERM OBLIGATIONS**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method.

In the fund financial statements, governmental fund types recognize the face amount of debt issued as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### **COMPENSATED ABSENCES**

County employees are entitled to certain compensated absences based on their length of employment. Employees may accumulate a maximum of two years of vacation time. Accrued vacation is payable upon termination. Sick leave time is payable upon retirement in a ratio of five days for one day pay out. Also, after thirty-six days of employment, an employee may convert their sick leave time into vacation at a ratio of three days to one day.

#### **FUND EQUITY**

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose.

#### PROPERTY TAX CALENDAR

Sangamon County Supervisor of Assessments prepares the property tax assessment rolls with the property tax liens as of January 1 of each year. Levies are set by individual local governmental entities by the last Tuesday of December of each year.

The collection date for property tax receipts is thirty days after the property tax bills are mailed to property owners for the first installment, generally June 1 of each year. The second installment is generally due September 1 of each year.

Property taxes collected are distributed to each taxing district thirty days after receipt, generally July 31, August 31, and September 30. Any unpaid property tax levies are sold at a tax sale the last week of October and final distribution is made by the end of November of each year.

This information is an integral part of the accompanying basic financial statements.

#### NOTE 1 - CHANGE IN FINANCIAL REPORTING MODEL

Effective December 1, 2002, the County adopted Governmental Accounting Standards (GASB) Board Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, Statement No. 37, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments: Omnibus, and Statement No. 38, Certain Financial Statement Note Disclosures. These statements significantly changed the reporting model presented in the County's financial statements. The primary impact of adopting the statement included changing selected financial statement captions such as fixed assets to capital assets, changing the category presentation within fund equity to net assets, changing the presentation of the cash flow statement from the indirect method to the direct method, the recording of capital assets including infrastructure assets, and the presentation of government-wide financial statements. The cumulative effect of this change in financial reporting model, which was determined as of November 30, 2002, was to increase the total fund balance for governmental funds from \$33,084,433 to \$86,868,055 total net assets of governmental activities.

#### **NOTE 2 - CASH AND INVESTMENTS**

Separate bank accounts are not maintained for certain County funds; instead, the cash is maintained in a common account and certain temporary commingled investments are made from this common account. Control records are maintained for each fund's interest in the combined cash and investment balances, the total of which equals the combined amount of cash and investments.

#### **Deposits**

At November 30, 2003, the carrying amount of the County's deposits (held in 13 separate financial institutions) was \$34,856,210 (\$34,834,619 - unrestricted and \$21,591 - restricted). The bank balances were \$37,041,118. The deposits are categorized in accordance with risk factors created by governmental reporting standards.

	Carrying <u>Amount</u>	Bank <u>Balance</u>
Category #1 Category #2 Category #3	\$ 15,332,465 19,523,745 ————————————————————————————————————	\$ 15,534,240 21,506,878
Total deposits	<u>\$ 34,856,210</u>	\$ 37,041,118

Category #1 includes deposits that are insured or collateralized or for which the securities are held by the County or its agent in the County's name.

Category #2 includes deposits covered by collateral held by the financial institution's trust department in the County's name.

Category #3 includes uncollateralized deposits.

#### **NOTE 2 - CASH AND INVESTMENTS (CONTINUED)**

#### **Investments**

The following table categorizes the investments according to levels of risk created by governmental reporting standards:

	Category <u>#1</u>	Category <u>#2</u>	Category #3	Carrying <u>Amount</u>	Market <u>Value</u>
Certificates of deposit	<u>\$ 8,022,410</u>	<u>\$ -</u>	\$ -	\$ 8,022,410	\$ 8,022,410
Investment in the Capital Fund Inc.				75,000	75,000
<b>Total investments</b>				<u>\$ 8,097,410</u>	<u>\$ 8,097,410</u>

Category #1 includes investments that are insured, collateralized, or registered, with securities held by the broker, dealer, or its agent in the County's name.

Category #2 includes uninsured, noncollateralized, and unregistered investments, with securities held by the broker, dealer, or its trust department or agent in the County's name.

Category #3 includes uninsured and unregistered investments for which the securities are held by the broker, dealer, or its trust department or agent but not in the County's name.

#### NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

The composition of interfund balances as of November 30, 2003 is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	<u>Amount</u>
General Fund	County Health General Fund Nonmajor governmental funds Fiduciary funds	\$ 418,868 186,811 1,001,079 246,705
County Health Fund	Nonmajor governmental funds	226,226
Nonmajor governmental funds	General Fund Nonmajor governmental funds Fiduciary funds	176,469 98,981 73,290
Total		<u>\$ 2,428,429</u>

## NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES (CONTINUED)

The primary purpose of the above interfund balances is short-term loans and amounts due other funds for collections received by funds which require distribution to other funds.

Due to/from primary government and component units:

Receivable Entity	Payable Entity	<b>Amount</b>
Primary government - General Fund	Component unit - Regional Planning Commission	\$ 9,174
Primary government - Nonmajor governmental funds	Component unit - Land of Lincoln Consortium	5,209
Component unit - Land of Lincoln Consortium	Component unit - ETSB	3,607
Total		<u>\$ 17,990</u>

#### **NOTE 4 - CAPITAL ASSETS**

Capital asset activity for the year ended November 30, 2003 was as follows:

<b>Primary Government</b>	Beginning <u>Balance</u>	Increases	<u>Decreases</u>	Ending <u>Balance</u>
Governmental activities: Capital assets not being depreciated:				
Land	\$ 1,473,539	\$ -	\$	\$ 1,473,539
Capital assets being depreciated:				
Land improvements	184,092	_	_	184,092
Buildings	50,475,463	-	_	50,475,463
Building improvements	192,515	-	_	192,515
Vehicles	3,175,461	398,040	(266,615)	3,306,886
Maintenance equipment	3,851,589	43,950	-	3,895,539
Infrastructure	66,998,645	5,744,903	_	72,743,548
Office equipment	1,379,055	10,833	-	1,389,888
Computer equipment	1,656,798	· -	-	1,656,798
Software	26,651	_	-	26,651
Other equipment	982,513	-		982,513
Total capital assets being				
depreciated	128,922,782	6,197,726	(266,615)	134,853,893

## **NOTE 4 - CAPITAL ASSETS (CONTINUED)**

Primary Government	Beginning <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	Ending <u>Balance</u>
Governmental activities (continued): Capital assets being depreciated (continued):				
Less accumulated depreciation for:				
Land improvements	\$ (3,411)	\$ (5,000)	\$ -	\$ (8,411)
Buildings	(10,443,659)	(1,123,584)	-	(11,567,243)
Building improvements Vehicles	(154,755)	(4,444)	266 615	(159,199)
Maintenance equipment	(2,020,626)	(479,808)	266,615	(2,233,819)
Infrastructure	(2,734,346) (36,150,761)	(184,234) (2,699,832)	_	(2,918,580) (38,850,593)
Office equipment	(364,611)	(75,931)	<del>-</del>	(38,830,393)
Computer equipment	(1,310,225)	(94,584)	-	(1,404,809)
Software	(11,651)	(3,180)		(14,831)
Other equipment	(533,943)	(53,092)		(587,035)
Total accumulated				
depreciation	(53,727,988)	(4,723,689)	<u>266,615</u>	_(58,185,062)
Total capital assets being depreciated, net	75,194,794	1,474,037	<u></u>	76,668,831
Governmental activities capital assets, net	<u>\$ 76,668,333</u>	<u>\$ 1,474,037</u>	\$	<u>\$ 78,142,370</u>
Depreciation expense was charged to f	unctions/progran	ns of the prim	ary governm	ent as follows:
Governmental activities:				
General government				\$ 582,399
Public safety				
				748,111
Highways and roads Judicial				2,966,971
Health and welfare				417,304
Health and wenate				8,904
Total depreciation expense - government	nental			<b></b>
activities				<u>\$ 4,723,689</u>

#### **NOTE 4 - CAPITAL ASSETS (CONTINUED)**

#### **Discretely Presented Component Units**

Activity for the capital assets of the component units for the year ended November 30, 2003 was as follows:

	Beginning	¥	n	Ending
Conital assets hains domesisted.	<b>Balance</b>	<u>Increases</u>	<u>Decreases</u>	<b>Balance</b>
Capital assets being depreciated: Vehicles	\$ 59.103	Ф	\$ -	\$ 59.103
Computer equipment	· )	\$ -	<b>D</b> -	Ψ 0,100
	516,340	- 5 667	-	516,340
Other equipment	<u>1,266,156</u>	5,667		1,271,823
Total capital assets -				
at cost, being				
depreciated	1,841,599	5,667		1,847,266
depreciated	1,041,333			1,047,200
Less accumulated depreciation for:				
Vehicles	(20,719)	(8,222)	_	(28,941)
Computer equipment	(457,064)	(58,530)	_	(515,594)
Other equipment	(1,070,927)	(140,918)	_	(1,211,845)
o with order	(1,070,027)	(110,510)		(1,211,015)
Total accumulated				
depreciation	(1,548,710)	(207,670)	-	(1,756,380)
r				(2,700,000)
Total capital assets being				
depreciated, net	\$ 292,889	\$ (202,003)	\$ -	\$ 90,886
•				

#### **NOTE 5 - LEASE OBLIGATIONS**

The County is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations and, therefore, the results of the lease agreements are not reflected in the County's government-wide financial statements. Lease expenditures for the year ended November 30, 2003 amounted to approximately \$132,121. The following is a schedule by year of future minimum rental payments required under operating leases that have initial or remaining noncancelable lease terms in excess of one year as of November 30, 2003:

Year Ending November 30	Amount
2004	\$ 138,699
2005 2006	142,373 146,149
Total minimum lease payments required	<u>\$ 427,221</u>

#### **NOTE 6 - LONG-TERM DEBT**

Long-term debt activity for the year ended November 30, 2003 was as follows:

Governmental activities:	Beginning <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	Ending <u>Balance</u>	Due Within One Year
Capital lease obligations	\$ 19,302,789	\$ 702,014	\$ 5,077,202	\$ 14,927,601	\$ 5,490,020
Mortgage loan	628,235		23,786	604,449	21,275
Compensated absences  Total long-term debt	2,546,847	109,626	<u>514,942</u>	2,141,531	535,383
	\$ 22,477,871	\$ 811,640	\$ 5,615,930	\$ 17,673,581	\$ 6,046,678

During 1999, the Sheriff's office financed the purchase of ten 1999 Ford Crown Victorias, two 1999 GMC 3/4 ton cargo vans, and three 1999 Chevrolet Luminas at an interest rate of 4.05 percent. The total amount financed was \$240,413 requiring three annual payments of \$80,138 due January 1, 2001, 2002, and 2003.

During 2001, the Sheriff's office partially financed the purchase of sixteen 2001 Chevrolet Impalas, two 2001 Dodge Ram 1500 trucks, one 2001 Dodge Ram 2500 truck, one 2001 Dodge 3/4 ton 4x4 truck, two 2001 Dodge Grand Caravans, one 2001 Ford Explorer, three 2001 Ford Taurus, and one 2001 Ford 12 passenger van. Total cost of the vehicles was \$417,642 of which \$388,659 was financed. The financing was at 4.18 percent with three annual payments of \$146,219 due January 1, 2002, 2003, and 2004.

During 2002, the County financed the purchase of eleven Chevrolet Impalas, four Dodge Intrepids, three Ford Explorers, two Dodge Caravans, and one Chevrolet Tahoe at an interest rate of 3.49 percent. The total amount financed was \$388,217 requiring three annual payments of \$129,406 due January 1, 2003, 2004, and 2005.

During 2002, the Circuit Clerk's office financed the purchase of computer equipment under various leases at interest rates from 4.56 to 4.97 percent. The total amount financed was \$342,818 requiring monthly payments totaling \$10,493.37. The monthly payment is an expenditure of the Court Automation Fund, a Special Revenue Fund. The leases expire January 1, 2005.

During 2003, the County financed the purchase of twelve Chevrolet Impalas, one Ford F117 truck, two Ford Explorers, two Ford Taurus, and two Chevrolet Tahoes at an interest rate of 1.78 percent. The total amount financed was \$290,321 requiring three annual payments of \$96,774 due January 1, 2004, 2005, and 2006.

#### **NOTE 6 - LONG-TERM DEBT (CONTINUED)**

During 2003, the County financed the purchase of computer equipment under two leases at interest rates of 5.60 and 2.99 percent. The total amount financed was \$411,693 requiring monthly payments totaling \$12,314. The monthly payment is an expenditure of the General Fund. Final payment is due June 1, 2006. The contract calls for annual payments of \$147,768 in 2004, \$147,768 in 2005, and \$86,198 in 2006.

Debt service requirements on long-term debt at November 30, 2003 are as follows:

Fiscal Year	Governmental Activities			
Ending	Capital Lease	<b>Obligations</b>	Mortgage Loan	
November 30,	<b>Principal</b>	Interest	<b>Principal</b>	<u>Interest</u>
2004	\$ 5,490,020	\$ 927,688	\$ 21,275	\$ 31,425
2005	5,616,396	552,293	22,374	30,325
2006	3,821,185	167,070	23,531	29,169
2007	***	, <u> </u>	24,747	27,953
2008	-	_	26,026	26,674
2009-2013	<del>-</del>	_	151,753	111,746
2014-2019		_	195,239	68,260
2020-2024			139,504	<u>15,037</u>
Total	<u>\$ 14,927,601</u>	<u>\$ 1,647,051</u>	<u>\$ 604,449</u>	<u>\$ 340,589</u>

#### **NOTE 7 - COMPENSATED ABSENCES**

At November 30, 2003, employees had earned but not taken annual vacation leave and sick leave which, at salary rates in effect at the end of the year, approximate \$2,141,531 for the primary government. Compensated absences are generally liquidated by the General Fund.

#### **NOTE 8 - BUILDING LEASE**

The Public Building Commission of Springfield is a related party of the County. In July 1987, the Public Building Commission of Springfield issued \$28,445,000 of public building revenue bonds for the purpose of site acquisition and construction of a new courthouse, detention facility, and related offices which are leased to the County. During 1992, the Public Building Commission issued \$7,000,000 in public revenue bonds to build additional facilities which are leased to the County.

#### **NOTE 8 - BUILDING LEASE (CONTINUED)**

The County entered into a noncancelable capital lease in July 1987 with the Public Building Commission. Annual lease payments are sufficient to cover annual debt service and operating and maintenance expenses of the Public Building Commission relative to the new facility. The Public Building Commission assumes all burden of ownership. The final payment for this lease is due November 30, 2006. Annual lease payments are a general obligation of the County and are to be funded through an annual real estate tax levied on all taxable property in the County. A schedule of future lease payments is as follows:

November 30, 2004	\$ 2,865,000
November 30, 2005	3,140,000
November 30, 2006	3,460,000

**Total** \$ 9,465,000

Total lease payments, including interest in connection with this lease, were \$3,573,159 during the year ended November 30, 2003 and are reflected in the County Complex Fund, a Special Revenue Fund.

#### **NOTE 9 - JUVENILE DETENTION CENTER LEASE**

During fiscal year 2001, the County entered into a noncancelable capital lease for the purchase of the Juvenile Detention Center building. The lessor, Juvenile Facilities Associates, LLC, assumes all burden of ownership. The total amount of the lease was \$15,120,117. As part of the lease agreement, the County is required to make monthly payments for the initial lease plus an additional amount to cover repair and maintenance costs. The term of the lease is from January 15, 2002 to December 31, 2006 and requires monthly payments of \$180,622. A schedule of future lease payments is as follows:

November 30, 2004	\$ 1,997,253
November 30, 2005	2,100,483
November 30, 2006	
Total	<u>\$ 4,277,581</u>

Total lease payments made during the fiscal year ended November 30, 2003 were \$1,899,094.

#### **NOTE 10 - PROPERTY TAXES**

The following are the tax rates permitted and the actual rates levied per \$100 of assessed valuation:

	Maximum <u>Rate</u>	2002 <u>Levy</u>
General Fund	.2500	.2500
Insurance Liability Fund	N/A	.0440
County Highway Fund	.1000	.0615
County Bridge Fund	.0500	.0256
Matching Fund	.0500	.0426
County Health Fund	.0750	.0365
Juvenile Center Fund	.0150	.0146
Illinois Municipal Retirement Fund	N/A	.0973
County Complex Fund	N/A	.2001
Veterans' Assistance Fund	.0300	.0051
Child Advocacy Fund	.0040	.0039
Extension Education Fund	.0500	0074
		<u>7886</u>

Property taxes are recognized as revenue in the year for which they are levied to the extent that they are measurable and available. Property taxes which are not measurable and available in the year for which they are levied are shown as deferred revenue on the statement of net assets. Accordingly, at November 30, 2003, the County has \$22,134,550 of deferred property tax revenue.

#### NOTE 11 - TRANSFERS WITHIN THE REPORTING ENTITY

The composition of interfund transfers for the year ended November 30, 2003 is as follows:

Major funds:	Transfer <u>In</u>	Transfer <u>Out</u>
General	\$ 7,673,559	\$ 3,743,359
County health	587,581	364,621
County motor fuel tax	120,198	1,155,862
Nonmajor governmental funds	1,588,760	4,706,256
Totals	<u>\$ 9,970,098</u>	<u>\$ 9,970,098</u>

## **NOTE 11 - TRANSFERS WITHIN THE REPORTING ENTITY (CONTINUED)**

The above transfers are made primarily for reimbursement of eligible expenditures and to supplement other funds resources.

The composition of transfers between the primary government and component units for the year ended November 30, 2003 is as follows:

Primary government:	Transfer <u>In</u>	Transfer <u>Out</u>
Major funds: General County motor fuel tax Nonmajor governmental funds Component units	\$ 178,999 617,808 271,880	\$ 248,300 23,580 
	<u>\$ 1,068,687</u>	<u>\$ 1,068,687</u>

The above transfers are made primarily for reimbursement of eligible expenditures.

#### NOTE 12 - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN

The County's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement, disability, annual cost of living adjustments, and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly.

IMRF issues a financial report that includes financial statements and required supplementary information. The report may be obtained at www.imrf.org/pubs/pubs\_homepage.htm or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2003 was 5.28 percent of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2003 was 10 years.

# NOTE 12 - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN (CONTINUED)

For December 31, 2003, the County's annual pension cost of \$1,165,327 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2001 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50 percent investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 to 11.6 percent per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3 percent annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The assumptions used for the 2003 actuarial valuation were based on the 1999-2001 experience study.

#### TREND INFORMATION

Actuarial Valuation <u>Date</u>	Annual Pension <u>Cost (APC)</u>	Percentage of APC <u>Contributed</u>	Net Pension Obligation
12/31/03	\$ 1,165,327	100%	\$ 0
12/31/02	741,855	100	0
12/31/01	931,037	100	0
12/31/00	964,315	100	0
12/31/99	1,245,561	100	0
12/31/98	1,201,419	100	0
12/31/97	1,152,052	100	0
12/31/96	1,206,443	100	0
12/31/95	1,166,395	100	0
12/31/94	1,193,827	100	0

#### NOTE 13 - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN - SLEP

Sangamon County, Illinois' defined benefit pension plan, Illinois Municipal Retirement (IMRF), provides retirement, disability, annual cost of living adjustments, and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly.

# NOTE 13 - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN - SLEP (CONTINUED)

IMRF issues a financial report that includes financial statements and required supplementary information. The report may be obtained at www.imrf.org/pubs/pubs\_homepage.htm or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Employees participating in IMRF are required to contribute 6.50 percent of their annual covered salary. The member rate is established by state statute. Sangamon County, Illinois is required to contribute at an actuarially determined rate. The employer rate for calendar year 2003 was 18.23 percent of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2003 was 29 years.

For December 31, 2003, Sangamon County, Illinois' annual pension cost of \$745,809 was equal to Sangamon County, Illinois' required and actual contributions. The required contribution was determined as part of the December 31, 2001 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50 percent investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 to 11.6 percent per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3 percent annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The assumptions used for the 2003 actuarial valuation were based on the 1999-2001 experience study.

#### TREND INFORMATION

Actuarial Valuation <u>Date</u>	Annual Pension <u>Cost (APC)</u>	Percentage of APC <u>Contributed</u>	Net Pension Obligation
12/31/03	\$ 745,809	100%	\$ 0
12/31/02	659,773	100	0
12/31/01	683,193	100	0
12/31/00	601,647	100	0
12/31/99	582,975	100	0
12/31/98	549,743	100	0
12/31/97	431,067	100	0
12/31/96	404,605	100	0
12/31/95	421,531	100	0
12/31/94	395,542	100	0

#### **NOTE 14 - RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is self-insured for medical benefits with a stop-loss policy in aggregate of \$4,108,860, specific stop-loss at \$75,000. When a probable medical claim liability has been incurred at year end, and an amount of the loss can be reasonably estimated, the County records the estimated loss in its General Fund. The claim liability includes claims incurred and estimation for claims incurred but not reported (IBNR), based on historical data.

Rates are developed annually to fund the medical self-insurance program, both claims and administrative costs. The annual cost of this medical program is recorded as an operating cost in the County General Corporate Fund.

The County is also self-insured for certain general liability claims. Resources are available and reserves established as of November 30, 2003 to pay these estimated claims including those incurred but not reported.

For workers' compensation, the County is a member of the Illinois Public Risk Fund.

Changes in the claims liabilities in fiscal year 2003 were:

	Employee Health <u>Insurance</u>
Balance, November 30, 2002	\$ 249,382
Claims incurred including IBNRs Claims paid	3,676,985 _(3,302,092)
Balance, November 30, 2003	<u>\$ 624,275</u>

#### **NOTE 15 - INDIVIDUAL FUND DISCLOSURES**

#### **Deficit Fund Balance**

The following Special Revenue Funds (Nonmajor Funds) had deficit balances at November 30, 2003:

Integrated Criminal Justice System	\$ 9,222
LLEBG	113
Court Security	271,844

### SANGAMON COUNTY, ILLINOIS NOTES TO BASIC FINANCIAL STATEMENTS November 30, 2003

### NOTE 15 - INDIVIDUAL FUND DISCLOSURES (CONTINUED)

### **Deficit Fund Balance** (Continued)

Currently, the management of the County is investigating possible ways to eliminate the deficit in the Court Security Fund. Some of the options include the transfer of funds from another fund, raising the court security fees, or forgiving the interfund liability of \$298,229.

### **Excess of Expenditures Over Appropriations**

The following funds expended more than their appropriation during the year ended November 30, 2003:

	<b>Budgeted</b>	<b>Actual</b>	Overexpended
Insurance Liability Self-insured Township Motor Fuel Tax	\$ 1,330,604 4,220,836 1,037,675	\$ 1,773,241 4,298,790 1,831,024	,

### **NOTE 16 - CONDUIT DEBT**

The County has approved Economic and Industrial Development Bonds totaling \$42,658,000 in favor of several projects and corporations. The purpose of these bond issues is to acquire and construct facilities for these entities' use in their operations. The individual projects and corporations pay the economic costs of the bond issues. The County has no responsibility for the debt except for the payments received on the underlying bond agreements.

### **NOTE 17 - CONTINGENCIES**

As of November 30, 2003, the County is a party to a number of lawsuits arising in the normal course of operations. While the results of litigation cannot be predicted with certainty, management believes that the final outcome of such litigation will not have a materially adverse effect on the financial statements of the County.

### SANGAMON COUNTY, ILLINOIS NOTES TO BASIC FINANCIAL STATEMENTS November 30, 2003

### NOTE 18 - INVESTMENT IN CAPITAL ASSETS, NET OF RELATED DEBT

The investment in capital assets, net of related debt, at November 30, 2003 is as follows:

	Governmental <u>Activities</u>
Capital assets, net	\$ 78,142,370
Less: Capital equipment leases Juvenile Center lease County Complex lease	(1,789,469) (4,277,581) (9,465,000)
Investment in capital assets, net of related debt	<u>\$ 62,610,320</u>

### REQUIRED SUPPLEMENTAL INFORMATION

(Unaudited)

### SANGAMON COUNTY, ILLINOIS SCHEDULE OF REQUIRED SUPPLEMENTAL INFORMATION ILLINOIS MUNICIPAL RETIREMENT FUND SCHEDULE OF FUNDING PROGRESS - OTHER QUALIFIED EMPLOYEES Year Ended November 30, 2003

(Unaudited - See Accompanying Independent Auditor's Report)

### County Employer Number: 03061R

### TREND INFORMATION

Actuarial Valuation <u>Date</u>	Annual Pension <u>Cost (APC)</u>	Percentage of APC Contributed	Net Pension Obligation
12/31/03	\$ 1,165,327	100%	\$ 0
12/31/02	741,855	100	0
12/31/01	931,037	100	0
12/31/00	964,315	100	0
12/31/99	1,245,561	100	0
12/31/98	1,201,419	100	0
12/31/97	1,152,052	100	0
12/31/96	1,206,443	100	0
12/31/95	1,166,395	100	0
12/31/94	1,193,827	100	0

### **FUNDING PROGRESS**

Actuarial Valuation <u>Date</u>	Actuarial Value of Assets <u>(a)</u>	Actuarial Accrued Liability (AAL) - Entry Age <u>(b)</u>	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll <u>(c)</u>	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/03	\$ 45,218,357	\$ 46,754,444	\$ 1,536,087	96.71%	\$ 22,070,544	6.96%
12/31/02	45,379,281	43,358,325	(2,020,956)	104.66	21,256,579	0.00
12/31/01	45,854,720	39,101,535	(6,753,185)	117.27	19,851,541	0.00
12/31/00	41,960,388	34,077,729	(7,882,659)	123.13	16,888,188	0.00
12/31/99	36,243,322	30,973,632	(5,269,690)	117.01	15,927,892	0.00
12/31/98	29,880,972	26,842,784	(3,038,188)	111.32	14,669,347	0.00
12/31/97	25,033,729	23,995,061	(1,038,668)	104.33	14,000,602	0.00
12/31/96	22,632,698	22,487,875	(144,823)	100.64	13,821,300	0.00
12/31/95	20,561,223	20,375,230	(185,993)	100.91	12,992,848	0.00
12/31/94	16,951,187	18,493,974	1,542,787	91.66	12,797,300	12.06

On a market value basis, the actuarial value of assets as of December 31, 2003 is \$41,120,911. On a market basis, the funded ratio would be 87.95 percent.

### \*Digest of Changes

### 2003 Assumptions

The actuarial assumptions used to determine the actuarial accrued liability for 2003 are based on the 1999-2001 experience study.

### The principal changes were:

- Fewer members are expected to take refunds early in their career.
- For regular members, fewer normal and early retirements are expected to occur.

### SANGAMON COUNTY, ILLINOIS SCHEDULE OF REQUIRED SUPPLEMENTAL INFORMATION ILLINOIS MUNICIPAL RETIREMENT FUND -SCHEDULE OF FUNDING PROGRESS - SLEP Year Ended November 30, 2003

(Unaudited - See Accompanying Independent Auditor's Report)

County Employer Number: 36061S

### TREND INFORMATION

Actuarial Valuation <u>Date</u>	Annual Pension <u>Cost (APC)</u>	Percentage of APC Contributed	Net Pension <u>Obligation</u>
12/31/03	\$ 745,809	100%	\$ 0
12/31/02	659,773	100	0
12/31/01	683,193	100	0
12/31/00	601,647	100	0
12/31/99	582,975	100	0
12/31/98	549,743	100	0
12/31/97	431,067	100	0
12/31/96	404,605	100	0
12/31/95	421,531	100	0
12/31/94	395,542	100	0

### **FUNDING PROGRESS**

Actuarial Valuation <u>Date</u>	Actuarial Value of Assets <u>(a)</u>	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll <u>(c)</u>	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/03	\$ 10,918,951	\$ 15,791,060	\$ 4,872,109	69.15%	\$ 4,091,106	119.09%
12/31/02	11,889,172	15,080,444	3,191,272	78.84	3,759,393	84.89
12/31/01	9,656,217	13,250,823	3,594,606	72.87	3,820,988	94.08
12/31/00	11,804,451	15,117,912	3,313,461	78.08	3,620,021	91.53
12/31/99	11,245,690	14,683,960	3,438,270	76.58	3,594,177	95.66
12/31/98	10,440,212	14,059,969	3,619,757	74.25	3,435,892	105.35
12/31/97	9,894,215	12,951,766	3,057,551	76.39	3,217,065	95.04
12/31/96	8,513,091	11,185,995	2,672,904	76.10	3,062,683	87.27
12/31/95	7,873,348	9,735,894	1,862,546	80.87	2,967,323	62.77
12/31/94	8,995,681	10,743,507	1,747,826	83.73	2,863,553	61.04

On a market value basis, the actuarial value of assets as of December 31, 2003 is \$9,150,425. On a market basis, the funded ratio would be 57.95 percent.

### \*Digest of Changes

### 2003 Assumptions

The actuarial assumptions used to determine the actuarial accrued liability for 2003 are based on the 1999-2001 experience study.

### The principal changes were:

- Fewer members are expected to take refunds early in their career.
- For regular members, fewer normal and early retirements are expected to occur.

### SANGAMON COUNTY, ILLINOIS BUDGETARY COMPARISON SCHEDULE -COUNTY GENERAL FUND Year Ended November 30, 2003

(Unaudited - See Accompanying Independent Auditor's Report)

REVENUES	Original <u>Budget</u>	Amended Budget	<u>Actual</u>
Property taxes	\$ 8,030,146	\$ 8,030,146	\$ 7,969,165
Licenses and permits	189,800	189,800	321,363
Fees, fines, and forfeitures	6,356,873	6,356,873	8,853,100
Sales and replacement taxes	8,321,896	8,321,896	8,468,612
Other taxes	2,686,179	2,686,179	2,430,844
Intergovernmental	1,781,276	1,781,276	1,309,905
Intergovernmental - federal	487,381	487,381	469,410
Interest revenue	250,000	250,000	808,022
Self-funded health insurance	1,180,686	1,180,686	1,257,090
Miscellaneous revenue	123,191	123,191	109,170
Total revenues	29,407,428	29,407,428	31,996,681
EXPENDITURES			
Current:	12 000 770	1.4.400.660	10 500 600
General government Public safety	13,902,569	14,408,669	13,598,608
Judicial	12,582,937	12,856,842	11,753,580
Health and welfare	9,190,527 444,649	9,321,527 447,649	8,190,157
Capital outlay	1,416,566	1,756,066	401,601 300,014
Debt service	2,730,843	2,730,843	2,694,366
Deat solvice	2,730,043	2,730,643	2,094,300
Total expenditures	40,268,091	41,521,596	36,938,326
Deficiency of revenues over expenditures before other financing sources	(10,860,663)	(12,114,168)	(4,941,645)
OTHER FINANCING SOURCES Net transfers between funds	3,789,838	3,789,838	3,860,899
NET CHANGE IN FUND BALANCE	<u>\$ (7,070,825)</u>	\$ (8,324,330)	(1,080,746)
FUND BALANCE, BEGINNING OF YEAR			12,095,778
FUND BALANCE, END OF YEAR			\$11,015,032

### SANGAMON COUNTY, ILLINOIS BUDGETARY COMPARISON SCHEDULE -COUNTY HEALTH FUND Year Ended November 30, 2003

(Unaudited - See Accompanying Independent Auditor's Report)

	Original Budget	Amended Budget	Actual
REVENUES	<del></del>		
Property taxes	\$ 987,258	\$ 987,258	\$ 989,369
Licenses and permits	1,157,763	1,157,763	669,602
Intergovernmental	637,308	637,308	744,370
Intergovernmental - federal	1,169,564	1,169,564	987,612
Total revenues	3,951,893	3,951,893	3,390,953
EXPENDITURES			
Current:			
Health and welfare	3,937,914	3,960,791	3,561,084
Capital outlay	43,018	58,293	28,726
Debt service	52,850	52,850	49,862
Total expenditures	4,033,782	4,071,934	3,639,672
Deficiency of revenues over expenditures			
before other financing sources	(81,889)	(120,041)	(248,719)
OTHER FINANCING SOURCES			
Net transfers between funds	_		222,960
NET CHANGE IN FUND BALANCES	<u>\$ (81,889)</u>	\$ (120,041)	(25,759)
FUND BALANCE, BEGINNING OF YEAR			249,156
FUND BALANCE, END OF YEAR			\$ 223,397

### SANGAMON COUNTY, ILLINOIS BUDGETARY COMPARISON SCHEDULE -COUNTY COMPLEX FUND Year Ended November 30, 2003

(Unaudited - See Accompanying Independent Auditor's Report)

REVENUES	Original <u>Budget</u>	Amended <u>Budget</u>	<u>Actual</u>
Property taxes	\$ 5,418,159	\$ 5,418,159	\$ 5,423,912
EXPENDITURES Current:			
General government Debt service	1,845,000 3,573,159	1,845,000 3,573,159	1,845,000 3,573,159
Total expenditures	5,418,159	5,418,159	5,418,159
NET CHANGE IN FUND BALANCES	<u> </u>	<u> </u>	5,753
FUND BALANCE, BEGINNING OF YEAR			866,983
FUND BALANCE, END OF YEAR			\$ 872,736

OTHER SUPPLEMENTAL INFORMATION

### SANGAMON COUNTY, ILLINOIS COMBINING BALANCE SHEET - GENERAL FUND November 30, 2003

ASSETS	County General <u>Corporate</u>	Insurance <u>Liability</u>	Self- <u>Insured</u>	Total General <u>Fund</u>
Cash and cash equivalents Investments Receivables, net:	\$ 1,630,352	\$ 179,251 2,076,390	\$ 726,596 2,000,000	\$ 2,536,199 4,076,390
Property taxes Accrued interest Governmental agencies Other Prepaid contracts Due from other funds Due from component units Inventory	6,563,627 10,909 473,861 3,068,820 - 1,626,794 9,174 45,226	1,219,818 - 55,149 233,185 39,858	11,832 - 164,688 38,538 186,811	7,783,445 22,741 473,861 3,288,657 271,723 1,853,463 9,174 45,226
TOTAL ASSETS	<u>\$13,428,763</u>	\$3,803,651	\$3,128,465	\$20,360,879
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 281,946	\$ 31,754	\$ 261,147	\$ 574,847
Self-insurance payable	-	-	624,275	624,275
Due to other funds	363,280 6 563 627	1 210 010	-	363,280
Deferred property taxes	6,563,627	1,219,818		7,783,445
Total liabilities	7,208,853	1,251,572	885,422	9,345,847
FUND BALANCE				
Unreserved	6,174,684	-	<del>-</del>	6,174,684
Reserved for prepaids	45.006	233,185	38,538	271,723
Reserved for inventories Reserved for self-funded health	45,226	-	-	45,226
insurance	_	_	2,204,505	2,204,505
Reserved for liability claims		2,318,894		2,318,894
Total fund balance	6,219,910	2,552,079	2,243,043	11,015,032
TOTAL LIABILITIES AND				
FUND BALANCE	\$ 13,428,763	\$3,803,651	\$3,128,465	\$20,360,879

### SANGAMON COUNTY, ILLINOIS COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GENERAL FUND Year Ended November 30, 2003

REVENUES	County General <u>Corporate</u>	Insurance <u>Liability</u>	Self- <u>Insured</u>	Total General <u>Fund</u>
	\$ 6,776,501	\$1,192,664	\$ -	\$ 7,969,165
Property taxes	321,363	\$ 1,192,004	Φ -	321,363
Licenses and permits Fees, fines, and forfeitures	8,853,100	_	-	8,853,100
Sales and replacement taxes	8,468,612	_	-	8,468,612
Other taxes	2,430,844	_	_	2,430,844
Intergovernmental	1,309,905	_	-	1,309,905
Intergovernmental - federal	469,410	_	-	469,410
Interest revenue	703,924	68,270	35,828	808,022
Self-funded health insurance	103,924	46,039	1,211,051	1,257,090
Miscellaneous revenue	109,170	40,039	1,211,031	1,237,090
		1 206 072	1.046.070	
Total revenues	29,442,829	1,306,973	1,246,879	31,996,681
EXPENDITURES Current:				
General government	7,526,578	1,773,241	4,298,789	13,598,608
Public safety	11,753,580	_	-	11,753,580
Judicial	8,190,157	-	_	8,190,157
Health and welfare	401,601	-	_	401,601
Capital outlay	300,014	_	_	300,014
Debt service:	, -	_	_	, <u>-</u>
Principal	2,370,598	_	_	2,370,598
Interest	323,768	-	_	323,768
Total expenditures	30,866,296	1,773,241	4,298,789	36,938,326
Deficiency of revenues over expenditures before other	(1.400.465)	(455.250)	(2.051.010)	(4.0.41.6.45)
financing sources (uses)	(1,423,467)	(466,268)	(3,051,910)	(4,941,645)
OTHER FINANCING SOURCES (USES)				
Operating transfer in	3,636,012	904,561	3,132,986	7,673,559
Transfer from component unit	50,327	32,456	96,216	178,999
Operating transfer out	(3,164,137)	(579,222)	-	(3,743,359)
Transfer to component unit	(248,300)			(248,300)
Total other financing sources (uses)	273,902	357,795	3,229,202	3,860,899
NET CHANGE IN FUND BALANCES	(1,149,565)	(108,473)	177,292	(1,080,746)
FUND BALANCE, BEGINNING OF YEAR	7,369,475	2,660,552	2,065,751	12,095,778
FUND BALANCE, END OF YEAR	\$ 6,219,910	\$2,552,079	\$2,243,043	\$11,015,032

GENERAL GOVERNMENT	Original Appropriations	Amended Appropriations	Expenditures
Auditor:	<b>A 22.4.7</b> 0.6	0.004.706	0 0000
Personnel	\$ 234,796	\$ 234,796	\$ 206,894
Commodities	900	900	912
Contractual services	3,200	3,200	4,022
Total Auditor	238,896	238,896	211,828
County Board:			
Personnel	399,907	417,907	389,961
Commodities	2,500	2,500	2,032
Contractual services	18,530	18,530	14,361
Total County Board	420,937	438,937	406,354
Finance Miscellaneous:			
Personnel	200,752	200,752	152,638
Contractual services	2,150,987	2,292,987	1,666,714
Total Finance Miscellaneous	2,351,739	2,493,739	1,819,352
Building and Grounds:			
Contractual services	151,740	151,740	135,591
Information Systems:			
Personnel	874,779	879,779	765,783
Commodities	35,500	35,500	32,782
Contractual services	171,073	171,073	197,931
Total Information Systems	1,081,352	1,086,352	996,496
Board of Review:			
Personnel	178,151	178,151	156,056
Election Fund:			
Personnel	430,831	474,831	433,247
Commodities	9,227	9,227	8,373
Contractual services	318,712	318,712	282,407
Total Election Fund	758,770	802,770	724,027
Central Service:			
Personnel	116,918	116,918	96,070
Commodities	10,000	10,000	13,479
Contractual services	249,000	309,000	278,309
Total Central Service	375,918	435,918	387,858

	Original <u>Appropriations</u>	Amended Appropriations	Expenditures
GENERAL GOVERNMENT (CONTINUED)			
County Clerk:			
Personnel	\$ 441,742	\$ 441,742	\$ 350,055
Commodities	1,030	1,030	2,159
Contractual services	20,380	20,380	17,249
Total County Clerk	463,152	463,152	369,463
Recorder:			
Personnel	404,428	437,528	385,995
Commodities	7,200	11,200	17,832
Contractual services	22,500	22,500	20,085
Total Recorder	434,128	471,228	423,912
Treasurer:			
Personnel	486,142	486,142	415,347
Commodities	2,532	2,532	2,838
Contractual services	36,708	36,708	38,095
Total Treasurer	525,382	525,382	456,280
Supervisor of Assessments:			
Personnel	442,004	442,004	373,447
Commodities	11,219	11,219	9,610
Contractual services	45,153	45,153	34,735
Total Supervisor of Assessments	498,376	498,376	417,792
Regional Superintendent of Schools:			
Personnel	232,803	232,803	194,297
Commodities	825	825	2,117
Contractual services	8,960	8,960	5,813
Total Regional Superintendent			
of Schools	242,588	242,588	202,227
Insurance Liability:			
Personnel	87,236	87,236	82,220
Contractual services	1,243,368	1,243,368	1,691,021
Total Insurance Liability	1,330,604	1,330,604	1,773,241
Self-Insured:			
Self-funded health insurance	4,220,836	4,220,836	4,298,789

CENEDAL COVEDNIMENT (CONTRILIED)	Original Appropriations	Amended Appropriations	Expenditures	
GENERAL GOVERNMENT (CONTINUED) State Stamp Purchase	\$ 630,000	\$ 830,000	\$ 819,342	
Total General Government	13,902,569	14,408,669	13,598,608	
PUBLIC SAFETY				
Sheriff:	44.004.040	44 464 546		
Personnel	11,324,218	11,461,218	10,203,170	
Commodities Contractual services	368,340	483,340	569,435	
	721,866	721,866	811,821	
Total Sheriff	12,414,424	12,666,424	11,584,426	
Emergency Service and Disaster:				
Personnel	129,294	129,294	113,041	
Commodities	419	419	861 55,252	
Contractual services	38,800	60,705		
Total Emergency Service and	1.60.513	100 410	160 4 = 4	
Disaster	168,513190,4		169,154	
Total Public Safety	12,582,937	12,856,842	11,753,580	
JUDICIAL				
Circuit Court:				
Personnel	155,076	155,076	126,177	
Commodities	5,000	5,000	2,728	
Contractual services	248,994	248,994	205,743	
Total Circuit Court	409,070	409,070	334,648	
Public Defender:				
Personnel	670,865	670,865	570,781	
Commodities	4,500	4,500	4,923	
Contractual services	26,000	26,000	22,508	
Total Public Defender	701,365	701,365	598,212	
Coroner:				
Personnel	202,145	202,145	179,345	
Commodities	680	680	1,064	
Contractual services	154,235	204,235	207,378	
Total Coroner	357,060	407,060	387,787	

HIDICIAL (CONTINUED)	Original Appropriations	Amended Appropriations	Expenditures
JUDICIAL (CONTINUED) Juvenile Probation:			
Personnel	\$ 1,180,207	\$ 1,180,207	\$ 1,022,831
Commodities	4,500	4,500	1,336
Contractual services	57,546	57,546	8,813
Total Juvenile Probation	1,242,253	1,242,253	1,032,980
Total suverme i robation	1,272,233		1,032,700
Adult Probation:			
Personnel	1,225,687	1,225,687	1,095,999
Commodities	2,456	2,456	2,243
Contractual services	19,817	19,817	13,838
Total Adult Probation	1,247,960	1,247,960	1,112,080
Deputy Merit Commission:			
Personnel	21,421	21,421	12,439
Commodities	100	100	-
Contractual services	31,200	31,200	7,047
Total Deputy Merit Commission	52,721	52,721	19,486
Circuit Clerk:			
Personnel	1,813,509	1,813,509	1,526,206
Commodities	39,339	39,339	53,914
Contractual services	50,550	50,550	60,610
Total Circuit Clerk	1,903,398	1,903,398	1,640,730
States Attorney:			
Personnel	2,395,296	2,466,296	2,172,257
Commodities	6,480	6,480	6,491
Contractual services	72,950	82,950	83,512
Total States Attorney	2,474,726	2,555,726	2,262,260
Juvenile Center:			
Contractual services	801,974	801,974	801,974
Total Judicial	9,190,527	9,321,527	8,190,157

	Original Appropriations	Amended Appropriations	Expenditures
HEALTH AND WELFARE Building/Zoning:		Minima de la companya del companya de la companya del companya de la companya de	
Personnel Commodities	\$ 419,399 2,000	\$ 422,399 2,000	\$ 376,767 2,484
Contractual services	23,250	23,250	22,350
Total Health and Welfare	444,649	447,649	401,601
CAPITAL OUTLAY			
General and administrative	1,371,566	1,709,976	245,450
Public safety Judicial	45,000	46,090	54,234 330
Total Capital Outlay	1,416,566	1,756,066	300,014
DEBT SERVICE			
Principal	2,430,952	2,430,952	2,370,598
Interest	299,891	299,891	323,768
Total Debt Service	2,730,843	2,730,843	2,694,366
TOTAL EXPENDITURES	\$ 40,268,091	\$ 41,521,596	\$ 36,938,326

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	Tax Sale Automation <u>Fund</u>	County Highway <u>Fund</u>	County Bridge <u>Fund</u>	Matching <u>Fund</u>	Records Restoration <u>Fund</u>	Juvenile Center <u>Fund</u>	Court Automation <u>Fund</u>
ASSE 1S Cash and cash equivalents Restricted cash Investments	\$ 290,425	\$1,105,185	\$ 456,954	\$ 661,772	\$ 645,692	· · ·	\$ 96,261
Receivables, net: Property taxes	1	1,876,542	735,680	1,189,557	ı	418,284	,
Accrued interest Governmental agencies Other	- 277.90					423,172	, , ,
Due from component units	;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;				1 1	1 1	15,228
Notes receivable, net of allowance Inventory	1 1	624,441	1 1	1 1	1 1	1 1	3 2
TOTAL ASSETS	\$ 317,195	\$3,606,168	\$1,192,634	\$1,851,329	\$ 645,692	\$ 841,456	\$ 111,489
LIABILITIES AND FUND BALANCE (DEFICIT)							
LIABILITIES Accounts payable Due to other funds Deferred property taxes Deferred revenue Total liabilities	es	\$ - 1,876,542 - 1,876,542	\$ 2,937 735,680	\$ 70,412 - 1,189,557 - 1,259,969	es	\$ 4,876 249,583 418,284 - 672,743	\$ 373
FUND BALANCE (DEFICIT) Unreserved Reserved for projects Reserved for inventories Total fund balance (deficit)	317,195	1,105,185 - 624,441 1,729,626	454,017	591,360	645,692	168,713	111,116
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	\$ 317,195	\$3,606,168	\$1,192,634	\$1,851,329	\$ 645,692	\$ 841,456	\$ 111,489
		0.3					

nity Document ces Storage			5,209	\$ 98,810		- \$ 4,077 	97 94,733 	\$ 98,810
Community Resources <u>Fund</u>	\$ 402,578	- 86 25,544	5,5	\$ 433,417		\$ - 110,920 110,920	322,497	\$ 433,417
Law Library <u>Fund</u>	\$ 185,783	1 1 1	9,270	\$ 195,053		\$ 3,154	191,899	\$ 195,053
Animal Control <u>Fund</u>	\$ 65,004	- - - 4,416	1 1 1 1 1	\$ 69,420		\$ 65,004	4,416	\$ 69,420
Veterans' Assistance <u>Fund</u>	\$ 25,025	175,697	1 1 1 1 1	\$ 200,722		\$ 1,627 - 175,697 - 177,324	23,398	\$ 200,722
IMRF Fund	\$ 469,750	2,697,462	91,167	\$3,258,379		\$ 369 84 2,697,462 - - 2,697,915	560,464	\$3,258,379
Highway Safety Project <u>Fund</u>	- I I	234,733	1 1 1 1 1	\$ 234,733		\$ 234,733		\$ 234,733
	ASSETS Cash and cash equivalents Restricted cash	Investments Receivables, net: Property taxes Accrued interest Governmental agencies	Other Due from other funds Due from component units Notes receivable, net of allowance Inventory	TOTAL ASSETS	LIABILITIES AND FUND BALANCE (DEFICIT)	LIABILITIES Accounts payable Due to other funds Deferred property taxes Deferred revenue Total liabilities	FUND BALANCE (DEFICIT) Unreserved Reserved for projects Reserved for inventories Total fund balance (deficit)	TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)

	Local Solid Waste Management Fund	Juvenile Probation Service Fee Fund	Revolving Engineering Fund	Township Motor Fuel Fund	Maintenance and Child Support Fund	Child Advocacy Fund	Narcotics Enforcement Fund
ASSETS Cash and cash equivalents	\$ 89,454	\$ 14,769	\$ 53,301	\$1,359,281	\$ 5,295	\$ 173,812	\$ 32,431
Kestricted cash Investments	1 1	1 1	1 1		1 1		
Receivables, net: Property taxes	1	1	1	1	1	111,542	1
Accrued interest Governmental agencies	, ,	1 1		125,827	1 1	19,068	1 1
Other Due from other funds							
Due from component units Notes receivable, net of allowance	1 1	1, 1	1 1	1 1	1 1	1 1	1 1
Inventory	t .	ī	1	1	1	1	1
TOTAL ASSETS	\$ 89,454	\$ 14,769	\$ 53,301	\$1,485,108	\$ 5,295	\$ 304,422	\$ 32,431
LIABILITIES AND FUND BALANCE (DEFICIT)							
LIABILITIES Accounts payable Due to other funds	\$ - 89,454	· ·	۱ ،	· · ·	ı i	\$ 13,975	\$ 455
Deferred property taxes Deferred revenue	- 80.454	1 1	I 6	1 1		111,542	1 1 4
rotat Havillitës	404,40	1	'	1	1	130,032	455
FUND BALANCE (DEFICIT) Unreserved Reserved for projects		14,769	53,301	1,485,108	5,295	165,590	31,976
Reserved for inventories Total fund balance (deficit)	1   1	14,769	53,301	1,485,108	5,295	165,590	31,976
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	\$ 89,454	\$ 14,769	\$ 53,301	\$1,485,108	\$ 5,295	\$ 304,422	\$ 32,431

LongMobileCourtVitalaxRangeDataCourtVitalarchPlanningSystemsSecurityStatisticsndFundFundFundFund	171 \$ 130,168 \$ 155,879 \$ - \$ 50,859	26,425	171     \$ 130,168     \$ 155,879     \$ 26,425     \$ 50,859		\$ 2,446 \$ 100,112 \$ 40 \$ 2,522 2,446	2,171     127,722     55,767     (271,844)     48,337       -     -     -     -     -       2,171     127,722     55,767     (271,844)     48,337	\$ 130,168     \$ 155,879     \$ 26,425     \$ 50,859
Police Training Tax Institute Research <u>Fund</u>	\$ 114,201		\$ 114,201		\$ 229 \$ 7,814 8,043	106,158 2,1	\$ 114,201
	ASSETS  Cash and cash equivalents  Restricted cash Investments Receivables net	Property taxes Accrued interest Governmental agencies Other Due from other funds Notes receivable, net of allowance Inventory	TOTAL ASSETS	LIABILITIES AND FUND BALANCE (DEFICIT)	LIABILITIES Accounts payable Due to other funds Deferred property taxes Deferred revenue Total liabilities	FUND BALANCE (DEFICIT) Unreserved Reserved for projects Reserved for inventories Total fund balance (deficit)	TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)

	Probation Sorvious	State's Attorney	Capital Improvement Penlacement	Geographic Information System	Integrated Criminal Justice	TERC
SEH3S V	Fund	Fund	Fund	Fund	Fund	Fund
Cash and cash equivalents Restricted cash	\$ 388,681	\$ 148,839	\$ 678,686	\$ 414,495	<del>63</del>	\$ 21,591
Investments Receivables, net:	•	•	•	•	j.	1
Property taxes	<b>i</b> 1	1 1	1 (		1 1	1 1
Governmental agencies	1 1	, ,				
Other Due from other funds	7,344	1 1			149,429	7,814
Due from component units		<b>I</b> 1	1 1			
Inventory		1	1 1			
TOTAL ASSETS	\$ 396,025	\$ 148,839	\$ 678,686	\$ 414,495	\$ 149,429	\$ 29,405
LIABILITIES AND FUND BALANCE (DEFICIT)						
LIABILITIES Accounts payable Due to other funds	\$ 2,875	\$ 165	· · ·	\$ 286,599	\$ 9,222 149,429	ı ı <del>∽</del>
Deferred property taxes Deferred revenue Total liabilities	2,875	165	1 1 1	286,599	158,651	29,518
FUND BALANCE (DEFICIT) Unreserved Reserved for projects	393,150	148,674	678,686	127,896	(9,222)	(113)
Reserved for inventories Total fund balance (deficit)	393,150	148,674	678,686	127,896	(9,222)	(113)
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	\$ 396,025	\$ 148,839	\$ 678,686	\$ 414,495	\$ 149,429	\$ 29,405

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<u> Total</u>	\$ 8,970,438 21,591 75,000	7,204,764 2,346 832,760 26,770 348,740 5,209 240,953 624,441	\$18,353,012		\$ 506,465 1,326,286 7,204,764 263,837 9,301,352	8,021,752 405,467 624,441 9,051,660	\$18,353,012
CSBG Loan Fund	\$ 164,514	240,953	\$ 405,467		69	405,467	\$ 405,467
CDAP Loan <u>Fund</u>	\$ 23,984		\$ 98,984		es	98,984	\$ 98,984
Township Bridge <u>Fund</u>	\$ 42,156	2,260	\$ 44,416		ss	44,416	\$ 44,416
DUI Fines <u>Fund</u>	· · · ·	27,040	\$ 27,040		\$ - 27,040 27,040	1 1 1 1	\$ 27,040
Landfill Water Project Fund	\$ 439,246 -		\$ 439,246		\$ 231,956 - 83,044 315,000	124,246	\$ 439,246
	ASSETS Cash and cash equivalents Restricted cash Investments	Receivables, net: Property taxes Accrued interest Governmental agencies Other Due from other funds Due from component units Notes receivable, net of allowance Inventory	TOTAL ASSETS	LIABILITIES AND FUND BALANCE (DEFICIT)	Accounts payable Accounts payable Due to other funds Deferred property taxes Deferred revenue Total liabilities	FUND BALANCE (DEFICIT) Unreserved Reserved for projects Reserved for inventories Total fund balance (deficit)	TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)

TO FOX ZEALE LED CI	Tax Sale Automation <u>Fund</u>	County Highway <u>Fund</u>	County Bridge <u>Fund</u>
REVENUES	•	<b>**</b> ***	
Property taxes	\$ -	\$1,667,019	\$ 693,914
Fees, fines, and forfeitures	63,806	329,549	118,460
Intergovernmental	-	135,630	-
Intergovernmental - federal	-	-	-
Interest revenue		_	-
Total revenues	63,806	2,132,198	812,374
EXPENDITURES			
Current:			
General and administrative	9,163	-	_
Public safety	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_	_
Judicial	_	_	_
Health and welfare	_	_	_
Highway and roads	_	2,277,189	824,983
Capital outlay	945	267,231	027,705
Debt service:	713	207,231	
Principal	_	_	_
Interest	_	_	_
Total expenditures	10,108	2,544,420	824,983
Total expenditules	10,108	2,344,420	024,903
Excess (deficiency) of revenues over expenditures before other financing			
sources (uses)	53,698	(412,222)	(12,609)
30 42 40 (43 43)		(112,222)	(12,00)
OTHER FINANCING SOURCES (USES)			
Operating transfer in	-	999,998	_
Transfer from component unit	-	_	<u>.</u>
Operating transfer out	-	(366, 369)	(4,060)
Transfer to component unit	-	-	-
Other	-		_
Total other financing sources (uses)	-	633,629	(4,060)
NET CHANGE IN FUND BALANCES	53,698	221,407	(16,669)
FUND BALANCE (DEFICIT), BEGINNING OF YEAR	263,497	1,508,219	470,686
FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ 317,195</u>	\$1,729,626	\$ 454,017

Matching <u>Fund</u>	Records Restoration <u>Fund</u>	Juvenile Center <u>Fund</u>	Court Automation <u>Fund</u>	Highway Safety Project <u>Fund</u>	IMRF <u>Fund</u>	Veterans' Assistance <u>Fund</u>
\$1,154,716	\$ -	\$ 395,748	\$ -	\$ -	\$2,637,414	\$ 138,241
1,402	496,738 -	272,429 1,457,958	243,135	-	3,628	-
-		38,270	<u>-</u>	642,683	-	-
1,156,118	496,738	2,164,405	243,135	642,683	2,641,042	138,241
_	220,960	-	-	_	43,018	-
-	-	2,328,533	97,388	401,837	-	-
1,436,575	-	-	-	~	-	120,023
1,430,373	23,012	609	43,306	38,363	-	-
-	-	_	116,429	-	-	-
1,436,575	243,972	2,329,142	9,492 266,615	440,200	43,018	120,023
(280,457)	252,766	(164,737)	(23,480)	202,483	2,598,024	18,218
<u>-</u>	-	224,952	-	-	-	-
(11,698)	(16,295)	(374,152)	(5,383)	(176,469)	(2,868,690)	(16,627)
(11,609)	(16.205)	(140,200)	(5.292)	(176.460)	(2.868.600)	(16.627)
(11,698)	(16,295)	(149,200)	(5,383)	(176,469)	(2,868,690)	(16,627)
(292,155)	236,471	(313,937)	(28,863)	26,014	(270,666)	1,591
883,515	409,221	482,650	139,979	(26,014)	831,130	21,807
Φ 501.250	<b>.</b>	0 460 711		•		
\$ 591,360	\$ 645,692	\$ 168,713	<u>\$ 111,116</u>	<u> </u>	\$ 560,464	\$ 23,398

REVENUES	Animal Control <u>Fund</u>	Law Library <u>Fund</u>	Community Resources <u>Fund</u>
Property taxes	\$ -	\$ -	\$ -
Fees, fines, and forfeitures	395,892	143,017	<b>J</b> -
Intergovernmental	393,092	143,017	-
Intergovernmental - federal	_	_	2,489,552
Interest revenue	_	_	3,724
Total revenues	395,892	143,017	
Total revenues	393,692		2,493,276
EXPENDITURES			
Current:			
General and administrative	_	_	_
Public safety	=	_	_
Judicial	_	79,106	-
Health and welfare	-	-	2,907,271
Highway and roads	-	_	_,, 0 ,, _ ,
Capital outlay	-	5,026	_
Debt service:		-,	
Principal	-	_	_
Interest	-	_	_
Total expenditures	-	84,132	2,907,271
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	395,892	58,885	(413,995)
OTHER FINANCING SOURCES (USES) Operating transfer in Transfer from component unit Operating transfer out	(392,073)	(2,416)	617,808 (217,693)
Transfer to component unit	-		
Other	-		
Total other financing sources (uses)	_(392,073)	(2,416)	400,115
NET CHANGE IN FUND BALANCES	3,819	56,469	(13,880)
FUND BALANCE (DEFICIT), BEGINNING OF YEAR	597	135,430	336,377
FUND BALANCE (DEFICIT), END OF YEAR	\$ 4,416	\$ 191,899	\$ 322,497

Document Storage <u>Fund</u>	Local Solid Waste Management <u>Fund</u>	Juvenile Probation Service Fee <u>Fund</u>	Revolving Engineering <u>Fund</u>	Township Motor Fuel <u>Fund</u>	Maintenance and Child Support <u>Fund</u>	Child Advocacy <u>Fund</u>
\$ - 240,598	\$	\$ - 1,152	\$ - 120	\$1,497,374	\$ - 81,586	\$ 105,713 541 44,000
<u>-</u>	796	-	407	23,615	- - -	269,909
240,598	<u>796</u>	1,152	527	1,520,989	81,586	420,163
	- -	-	-	-		-
227,609	-	-	-	-	73,594	361,327
5,350	-	-	35,039	1,986,887	-	24,142
3,330	-	_	_	<u>-</u>	<del>-</del>	24,142
-	- -	-	-	- -	<del>-</del>	-
232,959			35,039	1,986,887	73,594	385,469
7,639	796	1,152	(34,512)	(465,898)	7,992	34,694
-	-	-	54,210	-	-	-
(18,612)	(89,454)	-	-	-	(10,726)	(33,414)
_	-	-	-	- -	-	_
(18,612)	(89,454)		54,210	_	(10,726)	(33,414)
(10,973)	(88,658)	1,152	19,698	(465,898)	(2,734)	1,280
105,706	88,658	13,617	33,603	1,951,006	8,029	164,310
\$ 94,733	<u> </u>	\$ 14,769	\$ 53,301	\$1,485,108	\$ 5,295	<u>\$ 165,590</u>

REVENUES	Narcotics Enforcement <u>Fund</u>	Police Training Institute <u>Fund</u>	Tax Research <u>Fund</u>
	\$ -	\$ -	<b>C</b>
Property taxes	Φ -	Φ -	\$ -
Fees, fines, and forfeitures	15.000	100.070	6,798
Intergovernmental	15,080	199,970	-
Intergovernmental - federal	-	-	-
Interest revenue			
Total revenues	15,080	199,970	6,798
EXPENDITURES			
Current:			
General and administrative	_	_	19,644
Public safety	88,093	162,069	-
Judicial			_
Health and welfare	_	_	<b></b>
Highway and roads	_	_	_
Capital outlay	_	10,640	-
Debt service:		10,010	
Principal	_	_	_
Interest	_	_	_
Total expenditures	88,093	172,709	10.644
Total expenditures		172,709	<u>19,644</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(73,013)	27,261	(12,846)
OTHER FINANCING SOURCES (USES) Operating transfer in			
	-	-	-
Transfer from component unit Operating transfer out	-	- (7 01 4)	-
Transfer to component unit	-	(7,814)	-
Other	-	-	-
		(7.01.4)	
Total other financing sources (uses)		(7,814)	
NET CHANGE IN FUND BALANCES	(73,013)	19,447	(12,846)
FUND BALANCE (DEFICIT), BEGINNING OF YEAR	104,989	86,711	15,017
FUND BALANCE (DEFICIT), END OF YEAR	\$ 31,976	\$ 106,158	\$ 2,171

Long Range Planning <u>Fund</u>	Mobile Data Systems <u>Fund</u>	Court Security <u>Fund</u>	Vital Statistics <u>Fund</u>	Probation Services <u>Fund</u>	State's Attorney Drug <u>Fund</u>	Capital Improvement Replacement <u>Fund</u>
\$ - 76,600	\$ - 92,898	\$ - 420,731	\$ - 29,673	\$ - 124,306	\$ - -	\$ - -
<u>-</u>		420.721	- 20.672	-	58,735	<u> </u>
76,600	92,898	420,731	29,673	124,306	58,735	<del>_</del>
_	22,420	475,530	19,399	-	-	-
-	-	475,550	-	41,926	4,487	- -
-	-	-	-	<del>-</del> -	-	· <del>-</del>
264,823	120,865	-	52,774	7,319	-	-
- -	-	-	-	-	-	-
264,823	143,285	475,530	72,173	49,245	4,487	
(188,223)	(50,387)	(54,799)	_(42,500)	75,061	54,248	-
_	-	-	-	-	-	-
-	-	(47,283)	- -	<del>-</del>	-	-
295,000	<del>-</del>	<u>-</u>	<del>-</del> -	_	_	-
295,000	-	(47,283)		-	_	
106,777	(50,387)	(102,082)	(42,500)	75,061	54,248	-
20,945	106,154	(169,762)	90,837	318,089	94,426	678,686
\$ 127,722	\$ 55,767	\$ (271,844)	\$ 48,337	\$ 393,150	<u>\$ 148,674</u>	\$ 678,686

DEVENIUE	Geographic Information System <u>Fund</u>	Integrated Criminal Justice System <u>Fund</u>
REVENUES	Ф	Φ.
Property taxes	\$ -	\$ -
Fees, fines, and forfeitures	744,092	-
Intergovernmental	-	-
Intergovernmental - federal Interest revenue	-	_
	-	
Total revenues	744,092	<del>-</del>
EXPENDITURES		
Current:		
General and administrative	732,939	-
Public safety	-	-
Judicial	-	158,651
Health and welfare	-	-
Highway and roads	-	-
Capital outlay	98,638	-
Debt service:		
Principal	-	_
Interest		
Total expenditures	831,577	<u>158,651</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(87,485)	(158,651)
sources (uses)	(87,483)	(138,031)
OTHER FINANCING SOURCES (USES) Operating transfer in		140 420
Transfer from component unit	-	149,429
Operating transfer out	(15,073)	-
Transfer to component unit Other	(13,073)	- -
Total other financing sources (uses)	(15,073)	149,429
NET CHANGE IN FUND BALANCES	(102,558)	(9,222)
FUND BALANCE (DEFICIT), BEGINNING OF YEAR	230,454	
FUND BALANCE (DEFICIT), END OF YEAR	\$ 127,896	\$ (9,222)

LLEBG <u>Fund</u>	Landfill Water Project <u>Fund</u>	DUI Fines <u>Fund</u>	Township Bridge <u>Fund</u>	CDAP Loan <u>Fund</u>	CSBG Loan <u>Fund</u>	<u>Total</u>
\$ - 223,634 73 223,707	\$ - 331,955 - 1,289 333,244	\$ - - - - -	\$ - - - 2,678 2,678	\$ - - 180 180	\$ - - - 8,120 8,120	\$ 8,290,139 4,138,878 1,932,866 3,722,783 40,882 18,125,548
231,634	300,000	- - - - -	- - - - 65,246 -	- - - - -	- - - - -	1,045,123 1,381,583 3,011,294 3,388,621 6,925,919 963,043
231,634	300,000	-	65,246		<u>-</u> -	116,429 9,492 16,841,504
(7,927)	33,244		(62,568)	180	8,120	1,284,044
7,814	122,957 (31,955) - - - - 91,002	- - - - -	- - - - -	- - - - -	29,400	1,588,760 617,808 (4,706,256) 295,000 (2,204,688)
(113)	124,246	-	(62,568)	180	37,520	(920,644)
			106,984	98,804	367,947	9,972,304
<u>\$ (113)</u>	\$ 124,246	<u> </u>	\$ 44,416	\$ 98,984	\$ 405,467	\$ 9,051,660

TAX SALE AUTOMATION FUND	Original Appropriations	Amended Appropriations	Expenditures
Commodities	\$ 3,000	\$ 3,000	\$ 2,496
Contractual services	17,000	17,000	6,667
Capital outlay	10,000	10,000	945
Total	30,000	30,000	10,108
COUNTY HIGHWAY FUND			
COUNTY HIGHWAY FUND Personnel	1,127,863	1,127,863	957,260
Commodities	76,600	76,600	92,686
Contractual services	1,656,300	1,656,300	1,227,243
Capital outlay	280,000	280,000	267,231
Total	3,140,763	3,140,763	2,544,420
COTINEN BRIDGE EXIMO			
COUNTY BRIDGE FUND Personnel	152 141	152 141	120 210
Contractual services	153,141 1,947,500	153,141 1,947,500	139,318 685,665
Total	$\frac{1,547,500}{2,100,641}$	2,100,641	824,983
Total	2,100,041	2,100,041	024,903
MATCHING FUND			
Personnel	198,365	198,365	112,475
Contractual services	1,448,450	1,448,450	1,324,100
Total	1,646,815	1,646,815	1,436,575
RECORDS RESTORATION FUND			
Personnel	147,481	147,481	122,905
Commodities	3,500	3,500	2,138
Contractual services	91,000	91,000	95,917
Capital outlay	150,000	150,000	23,012
Total	391,981	391,981	243,972
JUVENILE CENTER FUND			
Personnel	2,341,887	2,341,887	2,170,060
Commodities	124,412	124,412	89,245
Contractual services	236,798	236,798	69,228
Capital outlay	43,100	43,100	609
Total	2,746,197	2,746,197	2,329,142

COURT AUTOMATION FUND	Original Appropriations	Amended Appropriations	Expenditures
Personnel	\$ 44,698	\$ 44,698	\$ 38,754
Contractual services	59,000	59,000	58,634
Capital outlay	170,921	170,921	169,227
Total	274,619	274,619	266,615
HIGHWAY SAFETY PROJECT FUND			
Personnel	76,173	76,173	25,718
Commodities	2,500	2,500	25,718
Contractual services	389,159	389,159	376,111
Capital outlay	37,500	37,500	38,363
Total	505,332	505,332	440,200
2002			
IMRF			
Contractual services	3,042,590	3,042,590	43,018
TIPMED ANGLA GOYGE ANGE EVIND			
VETERANS' ASSISTANCE FUND	105.000	105.000	105.010
Personnel	125,980	125,980	105,210
Commodities	1,000	1,000	1,725
Contractual services	15,647 5,753	15,647	13,088
Capital outlay	5,753	5,753	100.002
Total	148,380	148,380	120,023
ANIMAL CONTROL FUND			
Contractual services	404,780	404,780	_
LAW LIBRARY FUND			
Personnel	38,380	38,380	11 222
Commodities	1,000	1,000	11,323
Contractual services	45,000	45,000	67,783
Capital outlay	15,000	15,000	5,026
Total	99,380	99,380	84,132
101111			04,132
COMMUNITY RESOURCES FUND			
Personnel	1,141,118	1,141,118	775,573
Commodities	15,000	15,000	10,098
Contractual services	4,227,400	4,227,400	2,121,600
Capital outlay	10,000	10,000	_
Total	5,393,518	5,393,518	2,907,271

DOCUMENT STORAGE FUND	Original Appropriations	Amended Appropriations	Expenditures
Personnel	\$ 205,790	\$ 205,790	\$ 183,482
Commodities	2,554	2,554	4,589
Contractual services	33,500	33,500	39,538
Capital outlay	25,000	25,000	5,350
Total	266,844	266,844	232,959
TOWNSHIP MOTOR FUEL TAX FUND			
Personnel	1,037,675	1,037,675	1,831,024
Commodities	-	-	155,863
Total	1,037,675	1,037,675	1,986,887
MAINTENANCE AND CHILD			
SUPPORT FUND			
Personnel	103,361	103,361	73,594
Capital outlay	1,000	1,000	
Total	104,361	104,361	73,594
CHILD ADVOCACY FUND			
Personnel	338,240	338,240	296,231
Commodities	10,000	10,000	14,383
Contractual services	85,650	85,650	50,713
Capital outlay	20,000	20,000	24,142
Total	453,890	453,890	385,469
NARCOTICS ENFORCEMENT FUND	11.000	11.000	
Personnel Commodities	11,000	11,000	99.003
	104,500	104,500	88,093
Total	115,500	115,500	88,093
POLICE TRAINING INSTITUTE FUND			
Personnel	25,000	25,000	23,009
Commodities	60,000	60,000	21,745
Contractual services	83,250	83,250	117,315
Capital outlay	16,750	16,750	10,640
Total	185,000	185,000	172,709

	Original <b>Appropriations</b>	Amended Appropriations	<b>Expenditures</b>
TAX RESEARCH FUND			
Contractual services	\$ 34,500	\$ 34,500	\$ 19,644
Capital outlay	500	500	_
Total	35,000	35,000	19,644
LONG RANGE PLANNING FUND Capital outlay	315,000	315,000	264,823
MOBILE DATA SYSTEM FUND			
Contractual services	31,000	31,000	22.420
Capital outlay	200,000	200,000	22,420 120,865
Total	231,000	231,000	
Total	231,000	231,000	143,285
COURT SECURITY FUND			
Personnel	521,648	521,648	462,417
Contractual services	2,000	2,000	8,165
Capital outlay	3,000	3,000	4,948
Total	526,648	526,648	475,530
1044		320,040	
VITAL STATISTICS FUND			
Personnel	10,000	10,000	_
Commodities	5,000	5,000	4,668
Contractual services	15,000	15,000	14,731
Capital outlay	35,000	65,000	52,774
Total	65,000	95,000	72,173
PROBATION SERVICES FUND			
Contractual services	88,259	88,259	41,926
Capital outlay	23,000	23,000	7,319
Total	111,259	111,259	49,245
STATE'S ATTORNEY DRUG FUND			
Personnel	2,500	2,500	4,487
Capital outlay	2,300 35,939	2,300 35,939	4,40/
Total	38,439		1 107
iotai		38,439	4,487

CAPITAL IMPROVEMENT	Original Amended Appropriations Appropriations Ex		Expenditures
REPLACEMENT FUND			
Capital outlay	\$ 800,000	\$ 800,000	\$
GEOGRAPHIC INFORMATION			
SYSTEM FUND			
Personnel	83,126	112,826	108,344
Commodities	9,846	9,846	1,831
Contractual services	2,202,100	2,202,100	622,764
Capital outlay	115,560	115,560	98,638
Total	2,410,632	2,440,332	831,577
INTEGRATED CRIMINAL JUSTICE			
SYSTEM FUND			100
Commodities	120.000	120.000	423
Contractual services Capital outlay	120,000	120,000	158,228
= · · · · · · · · · · · · · · · · · · ·	735,000	735,000	150.651
Total	855,000	855,000	158,651
REVOLVING ENGINEER FUND			
Contractual services			35,039
LLEBG FUND			
Contractual services	_	_	231,634
	<del></del>		
LANDFILL WATER PROJECT FUND			
Personnel		5,900	
Contractual services	-	732,058	300,000
Total		737,958	300,000
TOWNSHIP BRIDGE FUND			
Personnel	_	_	65,246
TOTAL FUNDS	\$ 27,476,244	\$ 28,273,902	\$ 16,841,504

### SANGAMON COUNTY, ILLINOIS COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES FIDUCIARY FUNDS November 30, 2003

ACCETC	Rescue <u>Squad</u>	Extension Education <u>Fund</u>	Laketown <u>SSA</u>
ASSETS Cash and cash equivalents	\$ 6,438	\$ 210,306	\$ 10,828
Investments	Ф 0, <del>4</del> 36 -	\$ 210,300	\$ 10,626 -
Receivables:			
Property taxes	-	200,000	8,301
Other	-		
Total assets	6,438	410,306	19,129
LIABILITIES			
Accounts payable	-	200.000	0.201
Deferred property tax revenue  Trust funds due others	6,438	200,000 210,306	8,301 10,828
Due to other funds			
Total liabilities	6,438	410,306	19,129
NET ASSETS	<u>\$</u>	<u>\$</u>	<u>\$</u>

Central Dispatch <u>Fund</u>	Tax Redemptions <u>Fund</u>	Treasurer's Trust <u>Fund</u>	Circuit Clerk <u>Fund</u>	Sheriff <u>Fund</u>	Cafeteria 125 <u>Fund</u>
\$ 619,862 -	\$ 559,648	\$ 545,392 -	\$ 1,019,795 1,446,020	\$ 118,298 -	\$ 42,547 -
<u>-</u>	<del>-</del>	<u>-</u>	5,341	-	
619,862	559,648	545,392	_2,471,156	118,298	42,547
40,336	<u>-</u>	-	<u>-</u>	<u>-</u>	<u>-</u>
579,526	559,648	545,392	2,152,324 318,832	118,298	42,547
619,862	559,648	545,392	2,471,156	118,298	42,547
<u> </u>	<u> </u>	<u>\$</u>	<u> </u>	\$ -	<u>\$</u>

### SANGAMON COUNTY, ILLINOIS COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES FIDUCIARY FUNDS November 30, 2003

	Tax Cash Management Fund	CIEG Fund	CART Fund
ASSETS			1 4114
Cash and cash equivalents	\$ 960,873	\$ 54,989	\$ 9,044
Investments	-	-	_
Receivables:			
Property taxes Other	-	-	-
Other		<del></del>	
Total assets	960,873	54,989	9,044
LIABILITIES Accounts mayable			
Accounts payable Deferred property tax revenue	-	<del>-</del>	-
Trust funds due others	960,873	54,989	9,044
Due to other funds			-
Total liabilities	960,873	_54,989	9,044
NET ASSETS	<u>\$</u>	<u>\$ -</u>	<u>\$</u>

Tax Objection <u>Fund</u>	Regional Office of Education <u>Fund</u>	Central Dispatch Cafeteria Plan <u>Fund</u>	Condemnations <u>Fund</u>	Payroll Clearing <u>Fund</u>	<u>Total</u>
\$ 520,973	\$ 1,397,180	\$ 1,719	\$ 572,853	\$ 1,335,251	\$ 7,985,996
-	-	-	-	-	1,446,020
-	-	-	-	-	208,301
	<del>_</del>				5,341
520,973	1,397,180	1,719	572,853	_1,335,251	9,645,658
_	<u>-</u>	_	_	1,334,088	1,374,424
-	-	-	-	-	208,301
520,973	1,397,180	1,719	572,853	1 162	7,742,938
	<del>_</del>	<del></del>	<del>_</del>	1,163	319,995
520,973	1,397,180	1,719	572,853	1,335,251	9,645,658
<u> </u>	<u> </u>	<u> </u>	<u>\$</u>	\$ -	<u>\$</u>

### SANGAMON COUNTY, ILLINOIS COMBINING STATEMENT OF ASSETS AND LIABILITIES -COMPONENT UNITS November 30, 2003

ASSETS	ETSB <u>Fund</u>	Regional Planning Commission <u>Fund</u>	Land of Lincoln <u>Consortium</u>	<u>Total</u>
Cash and cash equivalents	e 2 920 242	\$ 44,571	e 40.100	£ 2 01 4 02 C
Investments	\$ 3,830,243	\$ 44,571	\$ 40,122	\$ 3,914,936
Other receivables	2,500,000	07.007	- 01 11 <i>(</i>	2,500,000
Accrued interest	15 /22	97,007	21,116	118,123
Due from governmental agencies	15,433	-	207.402	15,433
Prepaid contracts	57,297	-	297,403	297,403
Capital assets, net	64,746	26,140	5,857	63,154
Due from other component units	04,/40	20,140	3,607	90,886
Due nom outer component units				3,607
Total assets	6,467,719	167,718	368,105	7,003,542
LIABILITIES AND NET ASSETS				
LIABILITIES				
Accounts payable	41,196	2,211	174,707	218,114
Other liabilities		38,616	-	38,616
Due to primary government	_	9,174	5,209	14,383
Due to other component units	3,607	. <del>-</del>	´ <u>-</u>	3,607
Refundable grant advance	<u> </u>		229,235	229,235
Total liabilities	44,803	50,001	409,151	503,955
NET ASSETS (DEFICIT)				
Unreserved	6,358,170	91,577	(41,046)	6,408,701
Investment in capital assets, net of debt	64,746	26,140		90,886
TOTAL NET ASSETS (DEFICIT)	\$ 6,422,916	\$ 117,717	\$ (41,046)	\$ 6,499,587

### SANGAMON COUNTY, ILLINOIS COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS - COMPONENT UNITS Year Ended November 30, 2003

	ETSB <u>Fund</u>	Regional Planning Commission <u>Fund</u>	Land of Lincoln <u>Consortium</u>	<u>Total</u>
REVENUES				
Fees, fines, and forfeitures	\$1,935,091	\$ 172,852	\$ -	\$2,107,943
Intergovernmental	-	49,970		49,970
Intergovernmental - federal Interest revenue	99.720	254,407	2,524,138	2,778,545
Miscellaneous revenue	88,729	-	1,353	90,082
wiscentaneous revenue		5	17,487	17,492
Total revenues	2,023,820	477,234	2,542,978	5,044,032
EXPENSES				
Current: General and administrative			1.021.026	1 021 027
Public safety	1,263,255	-	1,931,836	1,931,836
Highway and roads	1,203,233	642,870	-	1,263,255 642,870
Depreciation	197,836	8,349	1,485	207,670
Doprociation				207,070
Total expenses	1,461,091	651,219	1,933,321	4,045,631
Excess (deficiency) of revenues over expenses before other financing sources (uses)	562,729	_(173,985)	609,657	998,401
OTHER FINANCING SOURCES (USES)				
Transfer from primary government	-	271,880	-	271,880
Transfer to primary government	(41,466)	(102,014)	(653,327)	(796,807)
Total other financing sources (uses)	(41,466)	169,866	(653,327)	(524,927)
Excess (deficiency) of revenues				
over expenses and other				
financing sources (uses)	521,263	(4,119)	(43,670)	473,474
<i>()</i>	,	(-,-,-)	(13,070)	1,2,1,1
NEW ACCOUNT OF CHANGE				
NET ASSETS, BEGINNING OF YEAR	5,901,653	121,836	2,624	6,026,113
NEW ACCOUNT OF THE CO				
NET ASSETS (DEFICIT), END OF	Φ.C. 400.01.5	A 115 515	Φ (44.04.0)	<b></b>
YEAR	<u>\$6,422,916</u>	<u>\$ 117,717</u>	<u>\$ (41,046)</u>	<u>\$6,499,587</u>